

**The Thomas Harris Fund
(Working Title: Calne Free Church)**

Trustees Annual Report and Accounts

Year Ended 31st December 2023



WYATT & CO

Chartered accountants
125 Main Street
Garforth
Leeds
LS25 1AF

The Thomas Harris Fund (Calne Free Church)

Year Ended 31st December 2023

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The Thomas Harris Fund (Calne Free Church)

Year Ended 31st December 2023

Legal and Administrative Information

Reference

The charity is called "Thomas Harris Fund" but holds the working title of Calne Free Church. The Church has been registered with the Charity Commission since January 1970 with the charity registration number 260050.

Website

www.calnefreechurch.org.uk

Principal address

17 Charlieu Avenue
Calne
Wiltshire
SN11 0LD

Trustees

David Huband	Chair	
Alan Simmons		Appointed 31 May 2023
James Ridout		Appointed 31 May 2023
Andrew Lennox		Appointed 31 May 2023
Colonel John Lewis		
Charles Fadipe		
Alan Lawer		Resigned 31 May 2023
Norman Drewett		Resigned 31 May 2023

Primary bankers

Llyods Bank Plc
25 Gresham Street
London
EC2V 7HN

Independent examiner

Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

The Thomas Harris Fund (Calne Free Church)

Year ended 31st December 2023

Trustees Report

The church was registered with the Charity Commission of England and Wales in January 1970 as the Thomas Harris Fund, but the working name is Calne Free Church.

Objectives and Activities

Calne Free Church (CFC) is an independent Evangelical Church which meets for Divine Worship on Sundays and at other times during the week for usual Church activities. The principal purpose of the church is the advancement of the Christian Faith.

The Church undertakes the following activities:

Sunday services – CFC holds two church services each Sunday, with regular attendance from people across the entire community, including a Junior Church for primary age children and a creche. The number of ‘in-person’ attendees at both services is consistent (with congregations regularly of 80+ in the morning, and 20+ in the evening), with others attending the morning service online via the livestream. People attending include both Christians and non-Christians who enjoy the friendship and support of the church community. Frequently visitors comment that it is a very friendly and welcoming church. Junior Church is run during the morning service. Prayer is an important part of the Christian faith, our Sunday evening service has a prayer focus and provides the opportunity for people to practice their faith and worship together, as we pray for the needs of those in the church, our community, and the wider world.

Youth groups – CFC runs regular meetings for young people, to enable them to explore more about the Christian faith, develop positive friendships, and support them as they face life’s big issues. We currently run two groups: one group, called Ignite, aimed at secondary school age, and a second for older (16+) teenagers, called After Eights.

Men’s and Women’s groups – Our Men’s Group and Women’s Group provide the opportunity for all ages to meet together. These groups meet frequently for prayer breakfasts on a Saturday and may hold other events in the community during the year. These gatherings continue to prove to be a source of great encouragement and support to those who attend.

Chatterbox – CFC has weekly term time toddler group for parents/carers to meet up and attend with their young children.

In-pieces - Meet once a week and is open to all to come along for conversation and to work on quilting, sewing or other crafting projects. The group provides an opportunity for people of all ages and backgrounds with a common crafting interest to get out and make contact with others in their area.

Growth Groups – Growth groups meet weekly in different locations around Calne, operating as smaller friendship or support groups; these provide additional opportunities for people to get to know and support each other. Growth groups also provide a key opportunity to support each other in prayer.

Pastoral support – Our pastor, a number of our leaders and members are involved in visiting people in need of support, or those who are unwell, in their homes, care homes, and in hospital to provide friendship, support and encouragement.

Administrative support – CFC has continued to employ an Administrator to coordinate our varied activities, and this has continued to be of great benefit to us, enabling the pastoral team to focus more of their time on pastoral support and so enabling us to be more efficient and effective in our use of time and resources.

School’s support – CFC provides a team of volunteers who are invited by our local primary schools on a termly basis to conduct school assemblies. This continues to be in great demand, with strong links developed with local schools.

Community engagement and outreach – CFC has hosted a wide range of activities and meetings to encourage and enable people in our community to easily engage with our church. These have included activities such as a Bremhill, Ladies Craft Evenings, and Community Christmas Carol services.

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Year ended 31st December 2023

Trustees Report

Other community involvement – We encourage our members to be active in contributing to the life of the wider community; we have, for example, church members who are volunteering in schools, and active in other charities.

Public Benefit Statement

In considering the activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

In support of our objectives, our strategies are to enable anyone regardless of age, race, or religion, to learn more about the Christian faith as taught in the Bible; to provide an environment where Christians can learn and worship together; and to encourage Christians to share the love of God and good news of Jesus Christ through active involvement and contribution in our neighbourhood and communities.

In pursuing our strategies, the trustees have had regard to the guidance issued by the Charity Commission on public benefit, and consider these strategies to be of benefit to both Christians within the church and to the wider community as a whole.

Achievements and Performance in 2023

Improved facilities

Retaining wall – The ongoing project to rebuild the retaining wall behind the church hall and river Marden is progressing well and is expected to be completed in 2024.

Drainage – Investment was made during 2023 to address the poor drainage around the church hall. This work was a vital part of the maintenance of the structure for the future.

Volunteers

While the church does employ one full-time worker; our Pastor and a part-time administrator, it would not be possible to accomplish all the above without the hard work and service of all the members and friends of Calne Free Church who give so much time and effort voluntarily in support of our aims and objectives.

Structure, Governance and Management

Trustees are nominated and voted into office from and by the members of Calne Free Church by secret ballot at meetings called for this purpose.

The Trustees met regularly during the year to have oversee the management of the assets held by and staff employed by Calne Free Church.

Financial Review

The activities of the charity for the year ending 31st December 2023 resulted in an income of £149,249 and expenditure of £223,979 this led to a deficit of £74,730 during the year.

At the year end the unrestricted funds held by the church were £33,875.

Reserves Policy

The trustees have reviewed the reserves of the charity. Our unrestricted funds currently are sufficient to cover 2 months' operating costs of the church, excluding further giving. The reserves held at the end of the year ending 31st December 2023 were £33,875. The Trustees recognise that this is higher than the level of reserves set out in the policy, but the excess will be needed in the coming years.

The Thomas Harris Fund (Calne Free Church)

Year ended 31st December 2023

Trustees Report

Plans for the Future

We intend to continue to pursue our aims and objectives through our current activities, and to also look for further activities and opportunities to exercise these, as funds allow.

In September 2024 we plan to increase the staff team by taking on a trainee pastor. This will enable us to extend our activities, particularly in our Youth Work and pastoral support, as well as provide training and development support for the assistant to grow in their gifts and experience.

Trustees' Responsibilities

Calne Free Church financial statements have been prepared on a cash basis when receipts and payments take place through the bank account.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees

Name of Trustee:

David John Huband

Signed on Behalf of the Trustees:

David John Huband

Date of Approval:

10/10/2024

The Thomas Harris Fund (Calne Free Church)

Year Ended 31st December 2023

Independent Examiners Report

I report to the trustees on my examination of the financial statements of The Thomas Harris Fund (Calne Free Church) ('the charity') for the year ended 31st December 2023.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 10/10/2024

The Thomas Harris Fund (Calne Free Church)

Year Ended 31st December 2023

Statement of Receipts and Payments

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Receipts					
Donations and legacies		137,146	5,764	142,910	96,726
Investment income		499	109	608	68
Other income		5,731	-	5,731	4,089
Total Receipts	2	143,376	5,873	149,249	100,883
Payments					
Payments on charitable activities	3	217,988	5,991	223,979	90,445
Total Payments		217,988	5,991	223,979	90,445
Net Receipts / (Payments)		(74,612)	(118)	(74,730)	10,438
Net Movement in Funds (Cash)					
Total funds (Cash) brought forward	8	108,487	5,050	113,537	103,099
Transfers		-	-	-	-
Total Funds (Cash) Carried Forward		33,875	4,932	38,807	113,537
Funds Represented By					
General (Unrestricted)		33,875	-	33,875	108,487
Restricted funds		-	4,932	4,932	2,050
		33,875	4,932	38,807	110,537

These financial statements were approved by the Church Trustees and authorised for issue :

Name of Trustee: David John Huband

Signed on Behalf of the Trustees: *David John Huband*

Date of Approval: 10/10/2024

The Thomas Harris Fund (Calne Free Church)

Year Ended 31st December 2023

Statement of Assets and Liabilities

As the accounts are prepared on a cash basis, there is no formal Balance Sheet or Statement of Financial Position. Instead, a statement of assets and liabilities is outlined giving an indication of the charity's assets at the year end.

	2023	2022
	£	£
Current Assets		
Cash at bank and petty cash	38,807	110,537
	<u>38,807</u>	<u>110,537</u>
 Fixed assets		
Valuation of Manse	393,000	393,000
	<u>393,000</u>	<u>393,000</u>

Calne Free Church own a listed church building but has not been able to gain a reasonable valuation to disclose in the statement of assets.

The Thomas Harris Fund (Calne Free Church)

Year Ended 31st December 2023

Notes to the Financial Statements

Basis of Preparation

The financial statements have been prepared on a cash basis when receipts and payments take place through the bank account or petty cash.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources and the money has been paid.

Resources Expended

Expenditure is recognised on a cash basis when payments have been made through the bank account or by petty cash.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Taxation

The charity is exempt from tax on its charitable activities.

The Thomas Harris Fund (Calne Free Church)

Year Ended 31st December 2023

Notes to the Financial Statements

2 Analysis of Receipts

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and Legacies			
Missionary offering	-	1,864	1,864
One off gifts	45,771	-	45,771
Regular donations	66,599	-	66,599
Gift aid	24,776	-	24,776
Grants	-	3,900	3,900
	<u>137,146</u>	<u>5,764</u>	<u>142,910</u>
Investment Income			
Bank interest	499	109	608
	<u>499</u>	<u>109</u>	<u>608</u>
Other Income			
Manse rent	5,656	-	5,656
Room hire	75	-	75
Other	-	-	-
	<u>5,731</u>	<u>-</u>	<u>5,731</u>
Total Income	<u>143,376</u>	<u>5,873</u>	<u>149,249</u>

The Thomas Harris Fund (Calne Free Church)

Year Ended 31st December 2023

Notes to the Financial Statements

Analysis of Receipts Cont.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and Legacies			
One off gifts	11,283	-	11,283
Regular donations	71,991	-	71,991
Gift aid	13,452	-	13,452
	<u>96,726</u>	<u>-</u>	<u>96,726</u>
Investment Income			
Bank interest	44	24	68
	<u>44</u>	<u>24</u>	<u>68</u>
Other Income			
Manse rent	4,089	-	4,089
Room hire	-	-	-
Other	-	-	-
	<u>4,089</u>	<u>-</u>	<u>4,089</u>
Total Income	<u>100,859</u>	<u>24</u>	<u>100,883</u>

3 Payments on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Church and hall upkeep	140,406	3,900	144,306
FIEC donations	-	-	-
Manse upkeep	502	-	502
Missionary gifts	8,296	1,864	10,160
Other expenditure	13,384	227	13,611
Printing, website and communications	342	-	342
Salary costs	46,306	-	46,306
Staff related costs	4,414	-	4,414
Utilities	4,338	-	4,338
	<u>217,988</u>	<u>5,991</u>	<u>223,979</u>

The Thomas Harris Fund (Calne Free Church)

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Notes to the Financial Statements

Payments on Charitable Activities by Fund Type Cont.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Church and hall upkeep	11,599	-	11,599
FIEC donations	1,620	-	1,620
Manse upkeep	4,787	-	4,787
Missionary gifts	2,979	-	2,979
Other expenditure	19,094	-	19,094
Printing, website and communications	8,263	-	8,263
Salary and staff related costs	38,750	-	38,750
Utilities	3,353	-	3,353
	<u>90,445</u>	<u>-</u>	<u>90,445</u>

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions to the organisation.

5 Independent Examination Fees

Fees payable to the independent examiner for	2023 £	2022 £
Independent examination and preparation of the financial statements	780	648

6 Trustees Remuneration and Expenses

During the year ended 31 August 2023 Charles Padipe received remuneration of £29,261, pension contributions of £3,443 for his role as Pastor and not for his role as Trustee.

During the year ended 31 August 2023, 3 Trustees incurred out-of-pocket expenses totalling £3,445. All expenditure were incurred for the day-to-day running of the church.

7 Related Party Transactions

There were no related party transactions which took place during the year.

The Thomas Harris Fund (Calne Free Church)

Year Ended 31st December 2023

Notes to the Financial Statements

8 Analysis of Charitable Funds

	1 Jan 2023 £	Income £	Expenditure £	Transfers £	31 Dec 2023 £
Unrestricted					
General	108,487	143,376	(217,988)	-	33,875
Total Unrestricted	108,487	143,376	(217,988)	-	33,875
Endowment Fund					
Sunday school fund	3,000	-	-	-	3,000
Restricted Funds					
Sunday school fund	5,050	109	(227)	-	4,932
Missionary offering	-	1,864	(1,864)	-	-
Church & hall maintenance: Wall repair	-	3,900	(3,900)	-	-
Total Restricted Funds	5,050	5,873	(5,991)	-	4,932
Total Funds	113,537	149,249	(223,979)	-	38,807

	1 Jan 2022 £	Income £	Expenditure £	Transfers £	31 Dec 2022 £
Unrestricted					
General	98,073	100,859	(90,445)	-	108,487
Total Unrestricted	98,073	100,859	(90,445)	-	108,487
Endowment Fund					
Sunday school fund	3,000	-	-	-	3,000
Restricted Funds					
Sunday school fund	2,026	24	-	-	2,050
Total Restricted Funds	5,026	24	-	-	5,050
Total Funds	103,099	100,883	(90,445)	-	113,537

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Notes to the Financial Statements

Fund Descriptions

Endowment Fund

Sunday school fund

Capital endowment, given so the interest can be used for children's work in the church

Restricted Funds

Sunday school fund

Interest earned on the Endowment fund and to be spent on children's work in the church

Missionary offering

Money collected at the coffee mornings to raise fund for missionary work

Church & hall maintenance: Wall repair

Grant given by Benfact Trust for the repair of the church wall.