

COMPANY REGISTRATION NUMBER: CE008596
CHARITY REGISTRATION NUMBER: 1168847

ChristChurch Harpenden
Charitable Incorporated Organisation
Financial Statements
31 December 2022

HICKS AND COMPANY

Chartered Accountants & Statutory Auditor
Vaughan Chambers
Vaughan Road
Harpenden
Hertfordshire
AL5 4EE

ChristChurch Harpenden
Charitable Incorporated Organisation
Financial Statements
Year ended 31 December 2022

	Page
Trustees' Annual Report	1
Independent auditor's report to the members	18
Statement of financial activities (including income and expenditure account)	22
Statement of financial position	23
Statement of cash flows	25
Notes to the financial statements	26

ChristChurch Harpenden
Charitable Incorporated Organisation
Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name ChristChurch Harpenden

Charity registration number 1168847

Company registration number CE008596

Principal office and registered Office 4 Vaughan Road
Harpenden
Hertfordshire
AL5 4ED

The trustees

Simon Anderson
Richard Clarke
Andrew Cox
Lauren Cox (Chair of Trustees) (Appointed 9 September 2022)
Gharry Eccles
Philip Hammersley
Rebecca Huntsman
Philip Ioannou
Nicholas Jelfs
Edwin Kwok
Gareth Lewis (Resigned 3 October 2022)
Gareth Loh
Ian Randall (Appointed 1 August 2022)
Oliver Richardson
Sarah Vickers (Secretary to the Trustees)
Garry Williams (Resigned 31 December 2022)
Haydn Williams

Auditor Hicks and Company
Chartered Accountants & Statutory Auditor
Vaughan Chambers
Vaughan Road
Harpenden
AL5 4EE

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Structure, governance and management

Governing document

ChristChurch Harpenden ("ChristChurch") is constituted as a Charitable Incorporated Organisation and was registered with the Charity Commission on 22 August 2016 under Charity number 1168847. It is governed by a constitution dated 16th November 2015 and approved by the membership of the church at a meeting on that date. An updated Church Guide was also approved by the membership of the church at that meeting.

Organisational structure

The Trustees (set out on page 1) are responsible for the general control and management of the Charity. The Trustees delegate the day to day running of the functions of the Charity to the Senior Minister and his Staff team (set out on page 4) and dedicated staff are responsible for particular areas of church life.

Significant decisions regarding the Charity will be made by the Elders or Deacons (who are all Trustees) or by the Trustee body as a whole.

The Trustees meet together as a body to deal with church business monthly and formal Trustees meetings take place quarterly. All formal Trustee meetings are minuted. To assist in the smooth running of the Charity, the Trustees have set up a number of committees, which report back regularly to the Board of Trustees. Elder and Deacon meetings take place monthly.

The Trustees give their time freely and receive no remuneration or other financial benefits for their work as Trustees. The three Ministers were employees of the Charity (as well as being trustees) and received remuneration in their role as employees. The three ministers also had the benefit of housing and thereby provided benefit for their respective families.

Recruitment and appointment of Trustees and Staff

The Constitution identifies that the Church Officers (Elders and Deacons) are the Trustees of the church as a Registered Charity. Suggestions that a particular member should be considered for appointment as a Church Officer are made to or by the existing Trustees. If the proposed appointment is agreed and the candidate is not disqualified from office under section 178 of the Charities Act 2011 or under the Automatic Disqualification Rules 2018, then the proposal for them to become an Officer of the church and Trustee will be considered at a Members Meeting and thereafter voted on by members in accordance with the Constitution and Church Guide.

Appointments of Staff are considered and made by the Elders and Staff. Staff appointments are generally made for an indefinite period, unless specifically agreed otherwise.

Trustee training

Prior to appointment, all Trustees are made aware of the scope of their responsibilities as trustees and are provided with relevant documentation for the Charity and Charity Commission publications. Trustees receive training on trustee duties and safeguarding following appointment and receive monthly Charity Bulletins from Trust Advice, an organisation providing advice to charities (in particular churches) as well as the Charity Commission regular 'News' publication.

During the reporting year 5 trustees attended online training for trustees run by Stewardship or Trust Advice. The new Chair of Trustees attended Charity Governance for Trustees training online run by Trust Advice.

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Governance Committee

The Governance Committee (a committee of the Trustees) uses the Charity Governance Code for smaller charities to help the Trustees continuously strive for improvement in our standards of governance. It meets quarterly to review governance matters.

Risk management

The Trustees assess the risks the Charity faces on an ongoing basis. This includes:

- an annual review and update of a formal risk analysis tool which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage them;
- the completion of Risk Assessments for groups and activities or one-off events, as appropriate, which are then reviewed regularly;
- consideration at Trustee and Deacon meetings of possible impending risks, as well as risk generally;
- consideration of specific risks by Trustee committees, for example safeguarding risk by the Safeguarding Committee (further details regarding the management of safeguarding risk are set out below);
- a Risk Management Policy; and
- appropriate insurance cover.

The Trustees are satisfied that systems are in place to manage the risks that have been identified and to identify any impending risks on the horizon.

Managing Safeguarding risk

Safeguarding risk is managed primarily by the Safeguarding Committee, a Trustee Committee which also includes non-trustee members with relevant knowledge to assist in this area. The Charity has a Safeguarding Policy, which is based on the thirtyone:eight model. The Policy sets out our procedures for the protection of children and adults at risk. It describes what the church and its appointed leaders will endeavour to do to protect the welfare of the children and adults at risk in church-linked groups. Appropriate Disclosure and Barring Service (DBS) checks, supported by regularly reviewed policies and training, are made for all the Trustees and those who work with children or other vulnerable groups within the church.

ChristChurch Harpenden
Charitable Incorporated Organisation
Trustees' Annual Report *(continued)*
Year ended 31 December 2022

Affiliations and advice

ChristChurch is affiliated to the Fellowship of Independent Evangelical Churches (FIEC). ChristChurch has long been the beneficiary of help, advice and legal services provided by the FIEC and from their conferences which have been attended by several Staff members over the years. Edward Connor Solicitors (a sister organisation to the FIEC) is a valued source of legal advice for the Trustees. ChristChurch also seeks advice from Stewardship and Trust Advice (formerly Advice for the Voluntary Sector) as appropriate.

ChristChurch is also affiliated to the Evangelical Alliance (EA).

Post Reporting Period - Trustee changes

None to date

Staff Team during the Reporting Period

Senior Minister	Rev Gareth Lewis (retired 3 October 2022)
Senior Minister	Rev Gareth Loh (from 4 October 2022)
Associate Minister	Rev Gareth Loh (up to 3 October 2022)
Associate Minister	Rev Ian Randall (appointed 1 August 2022)
Assistant Minister	Rev Philip Hammersley
Youth Minister	Rev Daniel Mak (resigned 18 December 2022)
Senior Children's & Youth Worker	Miss Leanne Smyth (resigned 31 July 2022)
Senior Children's & Youth Worker	Miss Deborah Goodhead (appointed 1 November 2022)
School Leaver Intern	Miss Mila Largatzis (appointed 5 September 2022)
Women's Worker	Mrs Allison Hilton (appointed 3 October 2022)
Office Manager	Mrs Priscilla Hansen (resigned 27 October 2022)
Administrator	Mrs Pauline Mills

Post Reporting Period – Staff changes

Mrs Pauline Mills resigned as Administrator with effect from 31 March 2023.

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

The purposes of the Charity are formally defined in legal terms in the Constitution as:

- the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Harpenden and the surrounding neighbourhood; and
- such other charitable purposes as shall, in the opinion of the Charity Trustees, further the work of the church.

The Trustees consider, on an ongoing basis, our objectives and activities to ensure they continue to reflect our aims and this includes consideration of the Charity Commission's guidance on public benefit.

ChristChurch Harpenden ("ChristChurch") wants to be:

a Church for others . . . committed to reaching out in meaningful ways to friends and families with the good news of Jesus Christ;

a Church that grows . . . making and maturing disciples, meeting together in large and small groups to learn from the Bible, to encourage and motivate one another, and being equipped to serve;

a Church in the world . . . both challenging and attractive to our community and demonstrating practically the love of Christ, addressing everyone with a clear biblical perspective on the issues of the day, and sending out people to minister to our world.

In three words . . . **Mission, Maturity, Ministry**

Main Activities

ChristChurch is open to all, whether Christians or seekers, who wish to learn more about the Christian faith. We want our church to be accessible and welcoming. To this end we:

- Hold public Christian services of worship and teaching on Sundays, catering for all ages.
- Arrange mid-week informal small groups for Bible study, discussion, prayer and mutual support.
- Run clubs and activities for children and young people, including residential and other special events, all designed to develop an appropriate understanding of the Christian faith as well as being an informal place for young people to meet.
- Run social events for senior citizens.
- Run Mother/carer and Toddler and Father/carer and Toddler groups for those in the community as well as for church attenders.
- Provide pastoral care, support and encouragement for any in such need.
- Arrange meetings, studies and lectures to inform enquirers about the Christian faith and to address current issues from a Christian perspective.
- Encourage voluntary giving to the church's work in the locality, to our Mission Partner organisations and to other charitable activities.
- Provide financial and other support for individuals and groups associated with ChristChurch.
- Advance the Christian faith and undertake community activities in a range of social and cultural contexts. Such activities and services to the community are, in the main, provided free of charge.

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Congregation - ChristChurch has a congregation of approximately 400, including children, who attend regularly and are involved in the church's activities.

Membership - ChristChurch extends fellowship to all who attend and we encourage all regular attendees to join us in membership so that they can play a full part in the life of the church, influencing the direction of the church through the regular members meetings and taking on roles with significant responsibility. As at 31 December 2022 there were 199 members.

Volunteers - ChristChurch encourages all members and attenders to be involved, on a voluntary basis, in the church's activities, sharing their faith and skills with others – an 'all-member ministry'. Volunteers are key within ChristChurch. All volunteers working with projects involving children or other vulnerable groups are DBS checked. There is also a Volunteer Management Policy and a Code of Conduct for Volunteers.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide public benefit, both to those who worship at our church and the wider communities of Harpenden and the surrounding area.

1. REGULAR RELIGIOUS ACTIVITIES

Our church in Harpenden provides a centre for Christian worship and ministry and for the activities associated with our faith. We offer a range of religious services and activities including:

Services of Worship

- Weekly Sunday morning services held at Roundwood Park School in Harpenden. ChristChurch has been meeting there since 2004 and has an excellent relationship with the school.
- Weekly Sunday evening services held at the United Reformed Church in the centre of Harpenden. ChristChurch has been meeting there since September 2013. We are able to use this building by means of a very cordial agreement with the URC as they do not hold a Sunday evening service themselves.
- All our services are open to the public.
- Our own building in Vaughan Road, Harpenden, whilst too small for Sunday services, is well used for midweek activities, meetings and office accommodation for staff.

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Homegroups

- We have 10 homegroups with an average of 12 people in each group. We meet on weekday evenings to study the Bible, pray together and encourage each other to live out their faith in the community and at work. These groups are in Harpenden, Luton and Kimpton/Peter's Green.
- Groups support their members with practical and spiritual needs.
- Our groups have started to manage the welcome and stewarding of our Sunday morning services. This has given further opportunity to welcome newcomers into our church.

Women's Work

- We have 7 Women's groups (called 'Word Alive') which meet together regularly during the week for Bible study, prayer and friendship support to each other. Each group has 8 to 12 members, and we welcomed several new members to these groups in 2022. Four of the groups meet weekly, one of those specifically for mothers of young children where a creche is provided and run by volunteers from within the church. Two groups meet fortnightly and one meets once a month on Saturday mornings to meet the needs of working women.
- The leaders of the Word Alive groups meet 3 to 4 times throughout the year to choose and plan Bible Studies, organize social events, pray together and encourage each other regarding needs and circumstances among members of the groups.
- Pastoral care is carried out through the Word Alive groups in numerous ways including prayer support as well as practical provision including meals, shopping or car lifts when needed.
- In November we held a Women's Breakfast for 50+ women from the ChristChurch community. This was the first large women's event since Covid, and the aim was building relationships among the many new faces to the church and encouraging mixing between the various ages/ stages of women. We enjoyed food, games and purposeful conversation about Christian friendship.

Men's Work

- Several groups of men met for fellowship, Bible study and prayer over the reporting year. Some of these were weekly gatherings, others monthly but were all designed to encourage, support and build up members in their spiritual lives and in evangelism.
- During the reporting year there were also a number of men's social activities, varying in frequency. These ranged from social times (such as fortnightly football) to community support (such as occasional DIY working parties in the church building or the homes of those who needed some practical help).
- The monthly community outreach program "Saturdays" continued to run, open to fathers and their young children. (See page 12)

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Group for the 20s age group

A group for people in their twenties usually meets on Sunday evenings twice a month after the evening service for food, Bible discussion, prayer and friendship. The aim of the group is to prepare 20s to live for Jesus in the complexities of adult life.

Over the course of the reporting period, the group met fortnightly for soup, Bible discussion and prayer. Attendance ranged from 4-12 people, with an average attendance of 8.

At the end of 2022 this group ceased to meet in its current form due to a number of people moving away from the area. Plans have been made to develop the group in to one for students returning home during university holidays from 2023.

Youth & Children's Groups

In the reporting year, during term time, the church ran multiple weekly youth and children's activities, including:

- Sunday school sessions for pre-school and primary age children
- Interactive, age specific teaching slots on Sunday mornings for those in school years 7-11
- Sunday evening youth group for all Secondary age children
- Wednesday evening youth groups for school year 7-9 and 10-13
- Friday morning mother and toddler group (see page 12)
- Saturday morning group for fathers/male carers and toddler (monthly) (see page 12)
- Friday evening youth group for Primary age children (including an opportunity for secondary age pupils to develop their skills as young leaders, organising games and teaching the Bible to the younger children)

All of these groups are open to the general public, but the activities which take place on days other than Sunday are designed to be easier for those without a Christian background to access and children and families are encouraged to invite their friends along.

Alongside these regular groups, we also ran a range of one-off events, including:

- A residential summer camp and weekend away for Secondary age children
- Numerous day trips and special events for children of all ages, e.g. our light trail for Primary age children in the community at Halloween time
- A Christmas craft event at the Harpenden Christmas Carnival

Approximately 150 children take part in the church's activities regularly and it is a joy to see them engaging with and enjoying the teaching about the Lord Jesus and the gospel.

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Pastoral Care

Our long serving pastor and his wife Gareth and Cilla Lewis retired after 30 years at ChristChurch in October 2022. Gareth's capacity to visit and care for his church family showed a deep commitment and care to the congregation fuelled by His love for God and his desire to share God's word with them. He was known by many in the local community, and was widely respected as a local pastor. He served for many years on the governing body of St George's secondary school Harpenden. At his leaving service in October, there were many testimonies of Gareth's service and care for people during both good and difficult times in their lives. Gareth and Cilla have moved to Wales to undertake an oversight role supporting FIEC churches. Another Gareth, Gareth Loh and his wife Rachel have stepped into the senior minister position. We welcome them to this role along with their 3 boys. We have also welcomed a new associate minister Ian Randall and wife Susie and their family.

Pastoral care in ChristChurch is delivered through a number of channels within the church

- Staff team
- Small groups (homegroups, Word Alive women's groups, men's groups)
- Pastoral visits

We had a part time pastoral co-ordinator who finished her role in August 2021. Pastoral care is now coordinated through the church office and those needing pastoral support are given support through our staff team (senior minister, associate minister, assistant minister and our newly appointed women's worker). We have a separate youth minister who attends to youth and children. There are lay members who also undertake pastoral care visits as part of a network of pastoral support.

Pastoral care - People have been supported spiritually with fellowship and prayer along with practical support for those in need. We have a number of housebound and care home members who are visited on a regular basis.

Practical Support has involved providing meals to the sick or those with new babies, assistance with house moves, shopping, setting up online shopping and pharmacy pick-ups. Those who are carers to vulnerable partners or relatives were supported.

Financial Support is provided through a hardship fund and a pastoral care fund. The hardship fund supported specific individuals who have financial difficulty as a result of the cost-of-living crisis. Our pastoral fund is used to support individuals with specific pastoral needs during times of crisis. We have members of the church who serve at Harpenden Money Advice (see page 15) and so we are able to signpost individuals to that organisation when they have financial challenges.

Family support was coordinated for families who foster and those single parent households in need of specific support.

External Support – we do not provide specialist advice in our pastoral care to members and we have clear risk assessments as to the support we offer. So where appropriate we will signpost to other agencies: GP medical advice, Citizens Advice Bureau, Biblical counselling, mediation facilities, social services, Harpenden Money Advice.

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Prayer

- Whole-church evening prayer meetings were held monthly, led by staff members or elders. These provide an opportunity for local members to keep in touch with and build up the church family, to praise God in song, and to seek him corporately in prayer together. The church family long to know God better and be dependent on him and prayer is so important in this.
- At Sunday morning and evening services members are often asked to lead the prayers and these regularly include personal prayers for local members and partners, for the charitable causes they are involved with and for mission partners and other ministries that the church supports.
- The church has an email prayer chain that allows members of the church to support one another through prayer. This was active throughout the Reporting Period.
- The elders pray corporately for church members and households by name during their regular monthly meetings throughout the year.

Mission

ChristChurch is committed to supporting mission work both financially and through prayer and the practical support of its Mission Partners, both within and beyond the UK.

ChristChurch has an active Mission Committee of 8 members of the church who meet three times a year. The Committee reviews financial support of Mission Partners regularly and during 2022 they continued to discuss pension provision with each Partner. The Committee acts as a sounding board for those considering missions work and brings recommendations to the elders of the church about possible new mission partners or organisations.

During the reporting year ChristChurch: -

- supported a range of activities such as community health and development, pharmacy including training, supporting third culture children, Bible training, financial and administrative support, support of missionaries, support of local churches and Bible translation.
 - supported workers/ mission partners in Asia, Costa Rica, Cyprus, India, Kosovo, Spain, Germany, the UK and Bible translation work for Tanzania.
 - supported a missionary organisation called Care2Share working in India and Uganda helping communities with the relief of poverty through education, healthcare and life skills training. Financial help was given towards the establishment of sewing schools in three villages.
 - supported a Christian orphanage in Nepal.
 - supported four specific local organisations financially, practically and in prayer; - St Albans & Harpenden Christian Education Project (Step), Jump! Azalea, and Harpenden Money Advice Centre (see pages 13 to15).
 - prayed regularly for each Mission Partner in morning services and church members were encouraged to pray privately for them too. Each mission partner and organisation are linked to a member of the Mission Committee who keeps in contact with them personally.
 - received visits from two mission partners and made a financial gift to each of them. Another mission partner was supported with the cost of airfares when they needed to return home at short notice and pastoral support was provided while they were here.
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ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Training people for Ministry

As a large and well-supported church, we believe that we have a responsibility to support smaller/other churches.

- We provide financial support to our Mission Partners in Germany who are pastoring in an English-speaking church in Leipzig. This support was originally for a four-year period up to September 2020 and it has now been extended to 2022.
- The Rev Philip Hammersley (Assistant Minister) is currently in the second year of a four-year training post within ChristChurch. Throughout these four years ChristChurch is funding two days of study per week at the London Seminary. At the end of that time, it is expected that he will go on to be a minister of another church.

2. SPECIAL EVENTS, ACTIVITIES AND DEVELOPMENTS

- **Easter** - an Easter Family Craft event was held as an opportunity to invite folk from the community.
 - **Summer** - There were two outdoor church family picnics after the morning service in July and August which provided an opportunity for people to connect together.
 - **Christmas** - ChristChurch took part in the town's Christmas Carnival by opening the church for a Carnival Café and Drop in craft event. Two evangelistic Carol Services were held to which the church family were encouraged to invite friends. These were held in Harpenden's new arts and cultural centre for the first time and were well attended by about 300 people at each event.
 - **Autumn** - a Newcomer's tea was held in September and a golf day was organised together with a neighbouring church to which people were encouraged to bring friends from the community.
 - **Harvest** – there were two recipients of our harvest donations this year; - a church in east London where one of our mission partners works and which reaches out through food distribution to a large housing estate in east London, and to Harpenden Food Bank.
 - **Ukrainian refugees** – in March a group of volunteers from ChristChurch formed 'Helping Hands', a group which planned to host families fleeing from the conflict in Ukraine and to support the refugees and their hosts in many practical ways. Three families from the Ukraine were hosted. The group has also met monthly since March to pray for the families hosting and being hosted and also to pray for the general situation in Ukraine. Refugees and hosts have also been supported financially through a specific Ukrainian Fund.
 - **Families from Hong Kong** – since late 2021 and throughout 2022 we have had the privilege of welcoming several families to ChristChurch who had recently emigrated to the UK from Hong Kong. Several introductory meetings were held for them with talks on subjects such as how to navigate the British education system and accessing the NHS. The number of families has steadily grown over the year and there is now a Hong Kong Fellowship group in the church which meets weekly and is accessible in Cantonese and English. ChristChurch aims to serve these families by helping them integrate well in to the life of the church community.
 - **Outreach to other communities** – in April a team from ChristChurch volunteered to organise and lead the children's work at the church weekend away of Trinity Church, Everton in Liverpool. During the reporting year, attenders at ChristChurch responded to an appeal for clothing for migrants being accommodated in a local hotel. ChristChurch took part in the Samaritan's Purse Christmas Shoe Box Appeal which provides Christmas gifts to children in the Ukraine, Moldova and Romania.
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ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

3. COMMUNITY ACTIVITIES & PARTNERSHIPS

Mother and Toddler groups (MaMites)

- During the reporting period ChristChurch ran a midweek 'toddler' group in Harpenden (MaMites). The aim of the group is to offer parents and other carers of pre-school age children in the community a safe place to bring their children to play and for them to find friendship and support. It was open to anyone, not just church members or attenders. The group met on Friday mornings during school term time.
- Between January and December 2022, the group ran 36 times; 70 families attended one or more MaMites sessions, with around 12 families attending each week. The group is run on a drop-in basis. A small voluntary donation of £2 is suggested for families who attend MaMites to cover the costs of refreshments.
- At each session children enjoy free time to play with a range of toys on offer, there is also a craft table and a short bible story and singing time, which we hope is engaging for the children and also speaks of the good news of Jesus to the parents and carers. Refreshments for the adults and children are also provided.
- Once each term a lunch is hosted following the group for all attendees. Food and refreshments are provided for the adults and children alongside a short talk explaining an element of the Christian faith.
- Suitable books for young children are also gifted at the end of each term, e.g., a nativity story at Christmas, the Easter story at Easter. Additionally, the children receive a small gift sometimes, such as a chocolate egg.

Father & Toddler Group (Saturdays)

- ChristChurch runs a monthly toddler group for pre-school children and their male carers. Its aim is to provide a friendly environment for men to have quality playtime with their children and an opportunity to meet other dads/carers.
- The group started to meet again (following Covid) in March 2022 with new leaders. We have seen an average of 20 dads and children attend each month, with at least 42 individuals who are not regularly a part of any other activities at ChristChurch attending across the reporting year.

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Ministry to the Elderly – Senior Citizens Tea Parties

- In normal circumstances Senior Citizens tea parties are held bi-monthly throughout the year in our building in Vaughan Road, Harpenden. As Covid cases were still high in Harpenden in the early spring of 2022 telephone calls were made regularly to the guests to keep in touch with them.
- Tea parties restarted in March with an Easter Tea Party. There were 4 further tea parties during the year, including a very popular one to celebrate the Queen's Jubilee. The aim of the activity continued to be to offer friendship and fun with an opportunity to hear from a speaker from ChristChurch.
- Between 20 and 30 guests are usually welcomed to the teas with the majority of attendees from outside of the church. The teas are well supported by the church family with some members providing transport. The provision of lifts is much needed as it enables many guests who can't go out during the week to come and make friends.

Other church members help out on the day with serving the tea and chatting to the guests during the tea. We continue to have a regular speaker and the guests always enjoy singing some hymns.

St Albans & Harpenden Christian Education Project, (Step)

- Step is a charity made up of a core staff team and volunteers from numerous local churches which works in secondary schools in the local area in a number of ways, for example delivering assemblies and lessons, supporting Christian Unions, running social action projects such as collecting donations for food banks, mentoring students and running courses such as Haven (helping students deal with anxiety), Tough Stuff (supporting students who have experienced loss such as bereavement or divorce) Youth Alpha (introduction to the Christian faith) and Leadership Foundations (for 6th Formers). The aim of Step is to share, through words and actions, the Christian faith in a lively, relevant and consistent way.
- In the Reporting Year Step worked in 14 secondary schools, including all 4 of the Harpenden schools.
- Three ChristChurch members are trustees of Step and three other ChristChurch attenders have volunteered during the reporting year, doing general administration, coordinating prayer support and helping with clubs, lessons and retreat days.
- ChristChurch is one of 40 local churches partnering Step and one of 25 who support Step financially as well as in prayer. In the Reporting Year ChristChurch hosted a Step prayer meeting. Individuals within ChristChurch also support Step financially.

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Jump!

- Jump! is a local organisation of volunteers, set up to support local Primary schools in the delivery of the Christian element of the Hertfordshire RE syllabus. Lessons offered have been designed and developed by Jump! for years Reception to 6.
- Jump! has 10 volunteers, of which two are from ChristChurch.
- In the Reporting year Jump! delivered 45 lessons in 5 Harpenden Primary schools. The lessons delivered covered a range of topics, including Christmas, Easter and the person of Jesus. The lessons aim to be as engaging as possible using PowerPoint presentations and a variety of activities.
- In the summer term, June 2022, one day workshops were held in 3 schools for Year 6 pupils who were moving on to secondary schools. These workshops help the pupils to explore issues surrounding taking this big step in their lives.
- ChristChurch supports Jump! financially.

Other Schools Work

- The senior minister was, up until the end of September 2022, a Trustee and Governor at St Georges school. In February four ChristChurch members of staff supported the school Christian Union by speaking at their 'Mission Week'.
- The associate minister took an assembly on the nativity at a local primary school in December.

Azalea

- Azalea is a Christian charity based in Luton working to see men and women walk free from the injustice of sex trafficking in which men buy sex and women are sexually exploited. It offers prayer, practical support and exit strategies.
- A member of ChristChurch congregation works for Azalea in the office and three others are Trustees of Azalea.
- During the Reporting Year, 14 other members of ChristChurch volunteered with Azalea in various roles such as administrative work, working at the Women's Drop In Centre, baking cakes, making meals, driving to pick up donations and helping at the Christmas party for the women.
- ChristChurch members responded to periodic requests from the organisation for various types of practical support such as clothes and donations of gifts for Christmas stockings for the women.
- ChristChurch Harpenden provides regular financial help and prayer support to both Azalea and several individuals within the church also provide financial support.

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Harpenden Money Advice Centre (HMAC)

- HMAC offers free, impartial advice and help for those struggling with debt or having difficulty managing finances.
- During 2022 it was staffed by one paid part-time administrator and 8 volunteers who come from 7 different local churches. Three of HMAC's volunteers are members of ChristChurch Harpenden and they attend sessions 1-2 days a week. One of the ChristChurch volunteers as well as another ChristChurch member are trustees of HMAC.
- ChristChurch also provided financial support to HMAC during the Reporting Year

Plans for future periods (i.e. Post Reporting Period)

Covid 19

Although services and activities at ChristChurch returned to pre Covid 19 levels in 2022, the Staff and Trustees will continue to keep the long term effects of the pandemic under review, particularly with respect to the health and wellbeing of members of the church family and to the finances of the church.

Administration

ChristChurch has recognised the need for an Operations Manager to direct daily church operations and is actively advertising to recruit to this position.

Youth and Children's staffing

The church is currently seeking to appoint a further member of staff to the Youth and Children's team.

Housing

The property formerly occupied by the Senior Minister, Rev. Gareth Lewis but owned jointly by the church (55%) and Rev and Mrs Gareth Lewis (45%) was sold on Rev Lewis' retirement. The trustees are actively seeking to purchase a new property for housing for ChristChurch ministers.

Warm Space

In the light of the current energy crisis ChristChurch has joined the Hertfordshire County Council scheme to create warm spaces where any one in our community who is struggling to keep warm because of the increased cost of heating can find a warm welcome. ChristChurch has been open on Tuesday afternoons from January until Easter 2023 and tea, coffee, toast and biscuits have been provided as well as opportunities to chat to the hosts.

Ebenezer Church Luton

A group of about 40 people from ChristChurch are involved in the establishment of a new church in an area of social deprivation in Luton and will be leaving ChristChurch to form the core of the new congregation there. Planning has been taking place for over two years and the church held its first service on Easter Sunday 2023. ChristChurch will continue to support and encourage this work.

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Ukraine

ChristChurch has continued to raise awareness of and to support those suffering as a result of the war in Ukraine. In February 2023 a charity fund raising dinner was held entitled 'Hope in a Dark Place'. There were presentations from the London Bible Church about Christians in Ukraine who are risking their lives to bring practical and spiritual help to those living through the war, and also from The Sanctuary Foundation which supports UK families hosting refugees. Funds raised through the event were donated to these two charities.

Financial review

Principal Funding Sources

The principal funding of the Charity is voluntary donations by members, attendees at church services and other supporters. Total income in the reporting period amounted to £1,158,257 (including Gift Aid).

The Charity does not have a defined benefit pension scheme and pension costs are not material to the Charity.

The Charity does not hold any financial investments other than monies held in a deposit account. Subject to the reserves policy (see below), most of the Charity's funds are spent in the short term to fulfil the Charity's objectives.

Significant Events Affecting Financial Performance

The Trustees have identified that a reduction in donations resulting from either a decrease in the number of members or an average reduction in giving per member (and non-member givers) would be the principal financial risk to the Charity. This risk would be managed by reducing the Charity's expenditure. This may include a review of staffing levels.

Total income for the reporting period increased by £651,112 but this included the surplus on the sale of a manse of £621,367 and £46,250 donations towards the restricted property fund. These latter amounts will be used in the current financial year on the purchase of a replacement manse.

Regular giving for general activities was £16,394 (3.5%) higher than the prior year. Overall, the accounts show a total surplus for the year of £672,994, or a surplus of £4,077 if the property income is excluded.

Reserves

At the end of the financial period the Charity had net current assets of £1,113,054. Restricted property funds totalled £823,235. The amount of liquid reserves the Charity holds after allowing for restricted funds is £289,819.

Apart from the restricted Property Fund, the Charity did not have any material amounts designated or otherwise committed at the end of the period.

The Trustees consider that the appropriate value of reserves that should be held by the Charity is £120,000 equivalent to three months of current expenditure. The actual level of unrestricted reserves, excluding those only realised by the sale of fixed assets, is more than this figure.

ChristChurch Harpenden

Charitable Incorporated Organisation

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The Trustees' annual report and the strategic report were approved by the Trustees and presented to the Members AGM on 15 May 2023 and signed on behalf of the board of trustees on 26 September 2023 by:



Lauren Cox
Trustee



Sarah Vickers
Trustee

ChristChurch Harpenden

Charitable Incorporated Organisation

Independent Auditor's Report to the Members of ChristChurch Harpenden

Year ended 31 December 2022

Opinion

We have audited the financial statements of ChristChurch Harpenden (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

ChristChurch Harpenden

Charitable Incorporated Organisation

Independent Auditor's Report to the Members of ChristChurch Harpenden

(continued)

Year ended 31 December 2022

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

ChristChurch Harpenden

Charitable Incorporated Organisation

Independent Auditor's Report to the Members of ChristChurch Harpenden

(continued)

Year ended 31 December 2022

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the entity and sector in which it operates, we identified the principal risks of non-compliance with laws and regulations relating to the charity. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud may occur, by making enquiries of the trustees and management as to where they considered there was susceptibility to fraud and considering the internal controls in place to mitigate fraud risks and non-compliance with laws and regulations.

In response to the risk of fraud through management bias (including the risk of override of controls) and the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- performing analytical procedures to identify unusual or unexpected transactions
- assessing whether judgements and assumptions made in determining accounting estimates were indicative of potential bias
- reviewed a sample of transactions from the charity's records
- performing completeness of income tests
- test checking the appropriateness of journal entries
- agreeing financial statement disclosures to the underlying supporting documentation
- checking for correspondence with the Charity Commission
- reading the minutes of Trustees meetings
- checking for any actual and potential litigation and claims

There are inherent limitations in our audit procedures outlined above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

ChristChurch Harpenden

Charitable Incorporated Organisation

Independent Auditor's Report to the Members of ChristChurch Harpenden

(continued)

Year ended 31 December 2022

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


Philip Dean (Senior Statutory Auditor)

For and on behalf of
Hicks and Company
Chartered Accountants & Statutory Auditor
Vaughan Chambers
Vaughan Road
Harpenden
AL5 4EE

Date: 26 September 2023

ChristChurch Harpenden

Charitable Incorporated Organisation

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Church premises £	Total funds £
Income and endowments					
Donations and legacies	4	479,350	46,250	-	525,600
Charitable activities	5	7,557	-	-	7,557
Investment income	6	1,395	1,603	-	2,998
Other	7	735	621,367	-	622,102
Total income		<u>489,037</u>	<u>669,220</u>	<u>-</u>	<u>1,158,257</u>
Expenditure					
Expenditure on charitable activities	8,9	484,960	303	-	485,263
Total expenditure		<u>484,960</u>	<u>303</u>	<u>-</u>	<u>485,263</u>
Net income		<u>4,077</u>	<u>668,917</u>	<u>-</u>	<u>672,994</u>
Transfers between funds	14	-	110,624	(110,624)	-
Net movement in funds		<u>4,077</u>	<u>779,541</u>	<u>(110,624)</u>	<u>672,994</u>
Reconciliation of funds					
Total funds brought forward	19	285,742	43,694	979,293	1,308,729
Total funds carried forward		<u>289,819</u>	<u>823,235</u>	<u>868,669</u>	<u>1,308,729</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 26 to 36 form part of these financial statements.

ChristChurch Harpenden
Charitable Incorporated Organisation
Statement of Financial Position
31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	15	868,669	979,293
Current assets			
Debtors	16	26,352	21,130
Cash at bank and in hand		1,106,892	320,838
		<u>1,133,244</u>	<u>341,968</u>
Creditors: amounts falling due within one year	17	20,190	12,532
Net current assets		<u>1,113,054</u>	<u>329,436</u>
Total assets less current liabilities		<u>1,981,723</u>	<u>1,308,729</u>
Net assets		<u>1,981,723</u>	<u>1,308,729</u>
Funds of the charity			
Church premises		868,669	979,293
Restricted funds		823,235	43,694
Unrestricted funds		289,819	285,742
Total charity funds	19	<u>1,981,723</u>	<u>1,308,729</u>

The statement of financial position
continues on the following page.
The notes on pages 26 to 36 form part of these financial statements.

ChristChurch Harpenden

Charitable Incorporated Organisation

Statement of Financial Position *(continued)*

31 December 2022

These financial statements were approved by the board of trustees and authorised for issue on 26 September 2023, and are signed on behalf of the board by:



Richard Clarke
Trustee

The notes on pages 26 to 36 form part of these financial statements.

ChristChurch Harpenden
Charitable Incorporated Organisation

Statement of Cash Flows

Year ended 31 December 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	672,994	72,055
<i>Adjustments for:</i>		
Profit on disposal of property	(621,367)	—
Dividends, interest and rents from investments	(2,998)	(19)
Accrued expenses	6,220	(223)
<i>Changes in:</i>		
Trade and other debtors	(5,222)	1,281
Trade and other creditors	1,438	331
Cash generated from operations	<u>51,065</u>	<u>73,425</u>
Net cash from operating activities	<u>51,065</u>	<u>73,425</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	2,998	19
Property disposal proceeds	<u>731,991</u>	<u>—</u>
Net cash from investing activities	<u>734,989</u>	<u>19</u>
Net increase in cash and cash equivalents	786,054	73,444
Cash and cash equivalents at beginning of year	320,838	247,394
Cash and cash equivalents at end of year	<u>1,106,892</u>	<u>320,838</u>

The notes on pages 26 to 36 form part of these financial statements.

ChristChurch Harpenden

Charitable Incorporated Organisation

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a charitable incorporated organisation, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 4 Vaughan Road, Harpenden, Hertfordshire, AL5 4ED.

2. Statement of compliance

These financial statements have been prepared in compliance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

ChristChurch Harpenden

Charitable Incorporated Organisation

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

ChristChurch Harpenden

Charitable Incorporated Organisation

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	Not depreciated
Fixtures and fittings	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

ChristChurch Harpenden

Charitable Incorporated Organisation

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

ChristChurch Harpenden

Charitable Incorporated Organisation

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General Fund donations	479,350	-	479,350
Property Fund donations	-	46,250	46,250
	<u>479,350</u>	<u>46,250</u>	<u>525,600</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General Fund donations	462,956	-	462,956
Property Fund donations	-	38,187	38,187
	<u>462,956</u>	<u>38,187</u>	<u>501,143</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income from charitable activities	<u>7,557</u>	<u>7,557</u>	<u>4,536</u>	<u>4,536</u>

6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from cash investments	<u>1,395</u>	<u>1,603</u>	<u>2,998</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from cash investments	<u>17</u>	<u>2</u>	<u>19</u>

ChristChurch Harpenden

Charitable Incorporated Organisation

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

7. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from other activities	735	-	735
Profit on disposal of church premises	-	621,367	621,367
	<u>735</u>	<u>621,367</u>	<u>622,102</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from other activities	1,447	-	1,447

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Ministry	231,570	-	231,570
Mission	77,095	-	77,095
Designated	15,100	-	15,100
Programmes	23,419	-	23,419
Operations	132,376	303	132,679
Support costs	5,400	-	5,400
	<u>484,960</u>	<u>303</u>	<u>485,263</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Ministry	224,694	-	224,694
Mission	71,457	-	71,457
Designated	23,887	-	23,887
Programmes	12,416	-	12,416
Operations	99,996	-	99,996
Support costs	2,640	-	2,640
	<u>435,090</u>	<u>-</u>	<u>435,090</u>

ChristChurch Harpenden
Charitable Incorporated Organisation

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Ministry	231,570	-	231,570	224,694
Mission	77,095	-	77,095	71,457
Designated	15,100	-	15,100	23,887
Programmes	23,419	-	23,419	12,416
Operations	132,679	-	132,679	99,996
Governance costs	-	5,400	5,400	2,640
	<u>479,863</u>	<u>5,400</u>	<u>485,263</u>	<u>435,090</u>

10. Net income

Net income is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>-</u>	<u>-</u>

11. Auditors remuneration

Fees payable to the charity's auditor:

	2022	2021
	£	£
For the audit of the financial statements	5,400	-
Independent examination fee	-	2,640
Other non-audit services	5,059	4,929
	<u>10,459</u>	<u>7,569</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	243,729	229,318
Social security costs	19,727	17,748
Employer contributions to pension plans	7,328	7,310
Other employee benefits	-	3,625
	<u>270,784</u>	<u>258,001</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

ChristChurch Harpenden

Charitable Incorporated Organisation

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

13. Trustee remuneration and expenses

The majority of the Trustees of the charity provide their services voluntarily and have received no remuneration or other benefits. However, the following Trustees have been paid remuneration due to their employment by the charity to perform ministry roles whilst they were also performing duties as Trustees:

	Remuneration	Pension contribution	Total 2022	Total 2021
	£	£	£	£
Rev Gareth Lewis	48,986	3,208	52,194	54,321
Rev Gareth Loh	37,300	932	38,232	34,689
Rev Philip Hammersley	25,750	585	26,335	8,714
Rev Ian Randall	13,449	325	13,774	-
Rev Barnaby Monteiro	-	-	-	4,764

The four Trustees who have employment contracts with the Church in 2022 (2021: four Trustees) have had expenses reimbursed as follows:

	2022	2021
	£	£
Travel, subsistence, accommodation and entertaining	6,422	2,118
Printing, postage, stationery and books	1,669	321
Telephone and computer	1,127	500
Caring and youth	605	280
Sundries	3,609	1,518
Total	<u>13,432</u>	<u>4,737</u>

14. Transfers between funds

During the year the Manse at 8 St James Road was sold. The ownership of the Manse had been split between the Church (55%) and Reverend Gareth Lewis (45%). Of the Church's share of the sale proceeds, the surplus realised compared to the cost of the Church's share of £621,367 is included within restricted funds other income. The realisation of the original cost in the sum of £110,624 has been transferred from the church premises restricted fund to the restricted property fund, which is monies held for future property purchases.

ChristChurch Harpenden

Charitable Incorporated Organisation

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2022	979,293	3,690	9,463	992,446
Disposals	(110,624)	—	—	(110,624)
At 31 December 2022	868,669	3,690	9,463	881,822
Depreciation				
At 1 January 2022	—	3,690	9,463	13,153
Charge for the year	—	—	—	—
At 31 December 2022	—	3,690	9,463	13,153
Carrying amount				
At 31 December 2022	868,669	—	—	868,669
At 31 December 2021	979,293	—	—	979,293

The Trustees consider that the residual value of the freehold properties owned by ChristChurch Harpenden are at least equal to their original cost and therefore no depreciation has been charged.

16. Debtors

	2022 £	2021 £
Prepayments and accrued income	1,153	1,796
Other debtors	25,199	19,334
	26,352	21,130

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	12,554	6,334
Social security and other taxes	5,764	5,199
Other creditors	1,872	999
	20,190	12,532

ChristChurch Harpenden

Charitable Incorporated Organisation

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,328 (2021: £7,310).

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	285,742	489,037	(484,960)	-	289,819

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
General funds	251,876	468,956	(435,090)	-	285,742

Restricted funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Church premises	979,293	-	-	(110,624)	868,669
Property fund	43,694	669,220	(303)	110,624	823,235
	1,022,987	669,220	(303)	-	1,691,904

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Church premises	979,293	-	-	-	979,293
Property fund	5,505	38,189	-	-	43,694
	984,798	38,189	-	-	1,022,987

ChristChurch Harpenden

Charitable Incorporated Organisation

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
		£	£
Tangible fixed assets	–	868,669	868,669
Current assets	310,009	823,235	1,133,244
Creditors less than 1 year	(20,190)	-	(20,190)
Net assets	289,819	1,691,904	1,981,723

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	-	979,293	979,293
Current assets	298,274	43,694	341,968
Creditors less than 1 year	(12,532)	-	(12,532)
Net assets	285,742	1,022,987	1,308,729

21. Analysis of changes in net cash

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash at bank and in hand	320,838	786,054	1,106,892

22. Related parties

The Trustees don't consider that there have been related party transactions which are required to be disclosed.

During the year ChristChurch Harpenden received aggregate donations without conditions from Trustees amounting to £162,840 (2021: £100,850). In addition to the unconditional donations received from the Trustees, £35,000 (2021 £31,000) of donations to the Restricted Property Fund. All donations amounts are inclusive of Gift Aid.