

**COMPANY REGISTRATION NUMBER: CE008596**  
**CHARITY REGISTRATION NUMBER: 1168847**

**ChristChurch Harpenden**  
**Charitable Incorporated Organisation**  
**Financial Statements**  
**31 December 2019**

**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 2019**

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**ChristChurch Harpenden**  
**Charitable Incorporated Organisation**  
**Trustees' Annual Report**  
**Year ended 31 December 2019**

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The trustees present their report and the financial statements of the charity for the year ended 31 December 2019.

**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**

Emmanuel Archampong	(Resigned 31 March 2020)
Christopher Ashurst	(Resigned 14 January 2019)
Richard Clarke	
Rebecca Huntsman	
Philip Ioannou	
Morgan James	(Reappointed 1 September 2019, after sabbatical)
Nicholas Jelfs	(Sabbatical from 8 October 2019)
Denise Johnson	(Resigned 1 May 2019)
Fraser Keir	
Mark Laughlan	
Gareth Lewis	
Gareth Loh	(Appointed 1 September 2019)
Paul Mitson	
Barnaby Monteiro	
Giuseppe Pasquale	
Christopher Turner	(Resigned 31 December 2019)
Sarah Vickers	
Garry Williams	
Haydn Williams	
Janet Wood	

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

# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report *(continued)***

**Year ended 31 December 2019**

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## **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.

This Constitution set up the Board of Trustees and the Trustees serving in the period 1 January – 31 December 2019 (the "Reporting Period") are listed on page 1.

Appointments and resignations up to the date of this report are also noted in this list.

### **Organisational structure**

The Trustees 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 (listed 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 give their time freely and receive no remuneration or other financial benefits for their work as Trustees. The Senior Minister, Associate Minister and Assistant Minister are also employees of the Charity and receive reasonable salaries. These three ministers have the benefit of housing. Thereby they provide benefit for their respective families.

Trustees would be granted a period of leave in special circumstances and requests for a period of sabbatical leave would be given sympathetic consideration.

The Trustees meet together as a body regularly to deal with church business and formal Trustees meetings take place quarterly. The formal Trustee meetings have continued by Zoom throughout the period of lockdown due to Covid 19. All formal Trustee meetings are minuted. Trustees are responsible for all decisions taken, and for the activities provided by the Charity. To assist in the smooth running of the Charity, the Trustees have set up a number of committees that help them oversee certain aspects of the Charity's work. These committees report back with their recommendations to the full meeting of the Trustees.

### **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. It sets out how this role is fulfilled, including:

- (i) The powers afforded them to conduct the affairs of the church
  - (ii) Functions and duties of charity trustees
  - (iii) Conflicts of interest and conflicts of loyalty
  - (iv) The application of property and income
  - (v) Benefits and payments to charity trustees and connected persons
  - (vi) The conduct and management of meetings of the Trustees
  - (vii) Decision making and delegation by charity trustees
  - (viii) Retirement and removal of charity trustees
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# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report** *(continued)*

#### **Year ended 31 December 2019**

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Suggestions that a particular member should be considered for appointment as a Trustee are made to or by the existing Trustees. If the proposed appointment is agreed and the candidate is not disqualified from office, then the proposal for them to become a Trustee will be considered at a Members Meeting. Following this all members are invited to vote on the appointment and it is passed if not less than 80% of the total membership is in favour. This procedure seeks to ensure that new Trustees are respected members of the church, committed to service in the church and the broader community.

Appointments of Staff are considered and made by the Elders. 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. Trustees are given a copy of the Constitution, a copy of the latest trustees' annual report and statement of accounts. They also receive publications from the Charity Commission, including the guidance on charities and public benefit (PB1) and The Essential Trustee (CC3).

All Trustees receive training in Trustee duties and safeguarding training following appointment.

The church subscribes to the monthly Charity Bulletin from 'Advice for the Voluntary Sector' and this is circulated to the Trustees as well as the quarterly 'Charity Commission News'.

In May 2019 the Chair and Secretary of the Trustees, along with the church treasurer (also a Trustee) attended a conference held by the Evangelical Alliance - 'Above and Beyond: Churches and Charities Run Well for the Glory of God'.

In June 2019 14 Trustees attended a Trustee training event run specifically for ChristChurch by Advice for the Voluntary Sector. Subsequently one further Trustee joined an online training session for trustees on 23 April 2020 which was run by Stewardship.

On 6 May 2020 the Chair of Trustees and the Assistant Minister (also a Trustee) joined an on line 'Safeguarding for Trustees' session run by Christian Safeguarding Services.

#### **Risk management**

The Trustees have assessed the risks the Charity faces and have conducted a formal risk analysis that 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.

Risk is reviewed annually using the Stewardship Risk Assessment Toolkit and risk assessments for all groups and activities are completed annually. One-off events are also subjected to a risk assessment.

The Trustees are satisfied that systems are in place, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the church are kept under review. The Charity also has a Risk Management Policy.

The Charity has a Safeguarding Policy, which is based on the thirtyone:eight (formerly Churches Child Protection Advisory Service) model. The Policy sets out procedures for the protection of children and vulnerable adults. It describes what the Charity and its appointed leaders will endeavour to do to protect the welfare of the children and vulnerable adults 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.

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# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report *(continued)***

#### **Year ended 31 December 2019**

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The church has a Data Protection Policy which is compliant with the requirements of GDPR, and a suite of complementary policies: Data Breach Policy, Information Security Policy, Records Retention Policy and a GDPR Complaints Procedure.

A further portfolio of policies includes:

- Health & Safety
- Trustee Conflicts of Interest
- Appointment, Retirement and Removal of Trustees
- Volunteer Management
- Complaints Handling
- Mission Support
- Staff Expenses
- Staff Computers
- External Contracts
- Financial Difficulty
- Finance procedures
- Risk management

#### **Affiliations**

ChristChurch is affiliated to the Fellowship of Independent Evangelical Churches (FIEC) and to the Evangelical Alliance (EA).

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. More recently, Edward Connor Solicitors (a sister organisation to the FIEC) set up in March 2018 has been a source of legal advice for the Trustees.

The Senior Minister, Gareth Lewis, was appointed to the Trust Board of the FIEC in November 2019.

#### **Post Reporting Period - Trustee changes**

Mr Emmanuel Archampong – resigned 31 March 2020

#### **Staff Team during the Reporting Period**

<b>Senior Minister</b>	Rev Gareth Lewis
<b>Associate Minister</b>	Rev Barnaby Monteiro
<b>Assistant Minister</b>	Rev Gareth Loh (appointed 1 September 2019)
<b>Youth Worker</b>	Mr Daniel Mak
<b>Youth Worker</b>	Miss Laura Pasquale
<b>Children's Worker</b>	Miss Leanne Smyth
<b>Pastoral Coordinator</b>	Mrs Annie Slobom
<b>Operations &amp; Communications Manager</b>	Mrs Priscilla Hansen

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# ChristChurch Harpenden

## Charitable Incorporated Organisation

### Trustees' Annual Report *(continued)*

#### Year ended 31 December 2019

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#### Post Reporting Period – Staff changes

Children's Worker	Mr Ed Rush (appointed 1 September 2020)
Youth Worker	Miss Laura Pasquale (resigned 30 June 2020)

#### 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.

The Governance Committee (set up in February 2020) uses the Charity Governance Code for smaller charities to help the Trustees continuously strive for improvement in our standards of governance.

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 Christian services of worship and social events for senior citizens.
  - Run Mother and Toddler and Father 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.
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# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report *(continued)***

#### **Year ended 31 December 2019**

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- Encourage voluntary giving to the church's work at home and abroad 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, both locally, and more widely in the UK and overseas. Such activities and services to the community are, in the main, provided free of charge.

**Congregation** - ChristChurch has a congregation of approximately 500, 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, in influencing the life of the church through the regular members meetings and taking on roles with significant responsibility. Prospective members are interviewed by two Trustees or a Trustee and partner. New members are welcomed during a church service. As at 31 December 2019 there were 196 members.

**Volunteers** - ChristChurch encourages all members and attenders to be involved, on a voluntary basis, in all the church's activities, sharing their faith and skills with others – an 'all-member ministry'. Volunteers are an important resource within ChristChurch. All volunteers working with projects involving children or other vulnerable groups are DBS checked.

There is 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. During the period under review, we offered a range of religious services and activities including:

##### **Services of Worship**

- Weekly Sunday morning services were held at Roundwood Park School in Harpenden. ChristChurch has been meeting there since 2004 and has an excellent relationship with the school.

# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report *(continued)***

#### **Year ended 31 December 2019**

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- From January 2016 two morning services were held (9.30 & 11.15) to create additional capacity for church growth. In early 2019 the church leaders reviewed the position and considered the advantages and disadvantages of holding two morning services. Attendance had not risen in the way that had been hoped and after consideration of the benefit and blessing to the church and to those we seek to reach, the decision was made to return, for the time being at least, to a single morning service from 3 March 2019.
- Weekly Sunday evening services (6pm) were held at the United Reformed Church building on Vaughan Road in the centre of Harpenden. We are able to use this building by means of a very happy agreement with the United Reformed Church 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 was used for midweek activities, meetings and office accommodation for Staff.

#### **Homegroups**

- Nine homegroups, with an average of 10 people in each group, met on weekday evenings to study the Bible, pray together and encourage each other to live out their faith in the community and at work.
- Members of homegroups are encouraged to engage with the local community; some serve the local Harpenden Money Advice Centre and support members who contribute to this. Other groups support the work of Step and JUMP schools ministry which contribute to faith and values education across local schools in the district. Many individuals within ChristChurch are also involved in local schools as parents.
- Each group is based in a locality in the town so that the groups have opportunities to serve their neighbours, provide hospitality to their local community and invite them to church events.
- Groups also have specific links with one of ChristChurch's mission partners and aim to support that overseas work.
- During 2019 one group supported a church in Kosovo and raised money to supply firewood for widows.

#### **Women's and Men's Groups**

- Six women's groups (called 'Word Alive' groups) with an average of 12 ladies each met on weekdays for Bible study, prayer and fellowship. A crèche is provided in one of the groups to enable young Mums to meet together.  
  
Group social and outreach events were also held over the period, such as breakfasts, lunches and walks when friends and neighbours from outside the church can be invited. A Summer Garden party for all groups was held in June 2019.
  - A men's lunchtime group (averaging 6 people) for those who work locally or are retired and available during weekdays met weekly during term time. The group encouraged, supported and built up members in their day-to-day spiritual lives and evangelism through Bible study and prayer, including helping members support their families, friends and neighbours through times of illness and hardship.
  - Monthly Saturday morning groups operated for men and women to help those who don't work locally and often find it hard to return home in time for midweek evening groups.
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# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report *(continued)***

#### **Year ended 31 December 2019**

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Five men's 'Cutting Edge' groups (each with 10 – 15 members) met for breakfast, prayer and Bible Study. The aim of the groups is to relate Bible teaching to the roles of men as fathers, husbands, employees /employers and witnesses.

In November 2019 Cutting Edge organised a men's Breakfast where friends and neighbours from the local community were invited. The speaker was a business man from the church who spoke about the impact his faith in God has on his working life.

A group for working women - Saturday Word Alive (SWAG) - with an average of 10 ladies met monthly during term time to study the Bible study, pray together and to provide mutual support and fellowship in living out the Christian faith. There were also two social events organised during the Reporting Period.

#### **Group for the 20s age group**

- A group for people in their twenties met 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. In the reporting year the book of Ephesians directed discussion on topics such as marriage, sex, work, parenting and fighting sin.

#### **Youth & Children's Groups**

- Primary school aged children's groups ran on Friday evenings and Sunday mornings.
- Youth groups (senior school age) met on Wednesday evenings, Sunday mornings and Sunday evenings.
- All these groups are open to anyone and children of church families are encouraged to bring their friends along.

#### **Pastoral Care**

ChristChurch employs a part time Pastoral Co-ordinator whose role includes:

- The provision of pastoral care and support to those in the church family.

Throughout 2018 and 2019 a number of new families, couples and individuals were welcomed to the church which necessitated an increase in the church's capacity for the provision of pastoral care. In early 2019 a network of 18 volunteers was developed to assist the Pastoral coordinator, Pastoral Elder and Ministers in co-ordinating pastoral care within the congregations. The primary activity of the network is to pray for those within the church family who are on the fringe of church life or who have particular needs and then to follow up with practical assistance as appropriate. This pastoral network operates in conjunction with and supports the small groups who also provide care to their members and those connected with them.

Needs that were met during 2019 included:

- prayerful support, regular phone calls, walking alongside another person during a time of hardship or suffering, providing an ear to listen to individual concerns.
  - practical support – making meals for the sick and families with new babies, looking after children during hospital visits, babysitting and giving lifts to hospital appointments.
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# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report *(continued)***

#### **Year ended 31 December 2019**

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- signposting individuals to outside agencies for specialist advice where necessary (e.g. Citizens' Advice Bureau (housing issues), Biblical counselling, Mediation facilities and confidential financial advice through partner agencies where appropriate (such as Harpenden Money Advice Centre) and coordinating with Elders and the ministers where appropriate.
- **Welcoming Newcomers**

The Pastoral Co-ordinator organised and had oversight of the Welcome Team who provide a warm welcome to everyone to our Sunday services and especially to newcomers and visitors.

The Pastoral Co-ordinator visited newcomers to encourage them and to help them settle in to church life and to join appropriate small groups. Welcoming newcomers also involves an annual newcomers' tea.
- **Ministry to women and families**

The Pastoral Co-ordinator was involved in discipling the women in the church; reading the Bible and praying with them and encouraging them to grow in their faith and in their service of the Lord Jesus Christ. She was also involved in organising women's events in the church and arranging for women to participate in women's events provided by other Christian organisations.

The Pastoral Co-ordinator provided pastoral care and support to the Word Alive Bible Study group for young Mums and to the mums and toddler groups (MaMites) and the dads and toddler group (Saturdays).
- **Ministry to seniors**

The Pastoral Co-ordinator supported the ministry to senior citizens, most of whom are from the local community, through initiatives such as the Senior Citizens Tea Parties and the ministry at Willow Court, the local care home for the elderly.

#### **Prayer Chain**

The church has an e-mail prayer chain that allows members of the church to support one another through prayer. This was active throughout the Reporting Period.

#### **Mission**

ChristChurch is committed to supporting mission work. During the Reporting Period ChristChurch aimed to commit up to 20% of its income to what is formally described as mission, both within and beyond the UK. Details of ChristChurch's commitment to mission during the Reporting Period are as follows:

- Each mission partner received an increase of at least 3% in their financial support in 2019.
  - We supported a range of activities such as community health and development, pharmacy including training, supporting third culture children, Bible training, financial and administrative support and Bible translation.
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# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report *(continued)***

#### **Year ended 31 December 2019**

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- In 2019 ChristChurch supported workers in Asia, Costa Rica, Cyprus, India, Kosovo, Nepal, Germany, the UK and Bible translation work for Tanzania.
- We also supported a missionary organisation called Care2Share. This organisation works in India and Uganda helping communities with the relief of poverty through education, healthcare and life skills training.
- Financial, practical and prayer support was also provided to four specific local organisations; St Albans & Harpenden Christian Education Project (Step), JUMP!, Azalea and Harpenden Money Advice Centre.
- During 2019 ChristChurch began the support of one new mission partner working in the pastoral care and support of missionaries and one new local organisation called Flint, which works in association with Azalea.
- Each mission partner was prayed for regularly in morning services and church members were encouraged to pray privately for them too. Each mission partner was linked to a member of the Mission Committee and also to some homegroups. These groups offered prayer and support, for example by sending gifts and encouragements and keeping in touch by email.
- Only one of our overseas mission partners returned to the UK during 2019. In November our mission partners from Germany came to speak at the church 'Mission Weekend'. In keeping with our regular practice, they were given a donation to cover their travel expenses and a financial gift in addition to their regular support to encourage them while they were here.

#### **Training people for Ministry**

- As a large and well-supported church, we believe that we have a responsibility to support smaller churches and with this in mind, we have been providing financial support to our mission partners in Germany who are pastoring in an English church in Leipzig. This support is for a four year period up to September 2020. ChristChurch also provides financial support to a Pastor in a church in Blackpool who was previously a member of ChristChurch.
  - ChristChurch provided placements for two Theology students from Oakhill College up to July 2019. We supported such students with training opportunities to preach and experience church-based ministry. One of the students subsequently took up the training position of Assistant Minister at ChristChurch and the other took up a position at another church.
  - In June 2019 members of the Staff team attended the Evangelical Ministry Assembly in London, run by the Proclamation Trust.
  - In May 2019 the Pastoral Co-ordinator attended a 3 day conference for church staff involved in women's and pastoral ministry. This was hosted by the FIEC.
  - A training event for our Children's work volunteer team was held in June 2019 with a speaker from the organisation 'Faith in Kids'.
  - In September 2019 a new local initiative was started under the auspices of the East Anglia Gospel Partnership to train people to be more effective in ministry in the local church. The Four Counties Ministry Training Course (4CMTC) covers Hertfordshire, Bedfordshire, Buckinghamshire and Northamptonshire. One of the members of ChristChurch is on the steering group of the 4CMTC and two members undertook the one year course commencing in September 2019.
  - In March 2019 several women from ChristChurch attended a one day training course hosted by The Proclamation Trust in London on the subject 'Teaching the Epistles'.
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# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report *(continued)***

**Year ended 31 December 2019**

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#### **Courses**

During the Reporting Period we ran two Christianity Explored (CE) courses.

A separate CE course was for the Mums attending the MaMites mother and toddler group.

#### **Funeral facilities**

ChristChurch premises may also be used for funerals and we are willing to allow the use of our premises for such services by those outside the church, if requested. Funeral refreshments can also be provided if requested.

In addition, our Senior Minister is occasionally requested to take funerals for local families who are not connected with the church.

## **2. SPECIAL EVENTS AND ACTIVITIES**

#### **Women's Conference**

A Women's Day Conference was hosted by ChristChurch in September 2019 and we welcomed a guest speaker who is involved in biblical counselling ministry. She spoke on the book of 2 Peter from the Bible. The event was attended by over 65 women from the church and the wider local community and provided an opportunity to learn, build friendships and have fellowship together.

#### **Christmas**

- At Christmas 2019 two public carol services were hosted by ChristChurch – one for families at 4 pm and a 'Carols by Candlelight' at 7 pm - in the Harpenden Public Hall; there is no charge for entry or for the refreshments afterwards and the services are open to all. Attendance is between 300 and 400 at each service. The offering taken at these services was sent to a partner church in Kosovo to help them purchase firewood for local widows.
- ChristChurch participated in the Harpenden Christmas Carnival on the last Sunday in November 2019 – the occasion when the town switches on its Christmas lights. We took part in the Carnival procession, opened the church building to serve refreshments and provide Christmas musical entertainment and children's and craft activities. This is open to everyone in the community and is free of charge. Each year we receive many guests into the building throughout the afternoon.

# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report *(continued)***

**Year ended 31 December 2019**

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#### **Other events**

Various other events were held throughout 2019 which were open to all and in many cases, specifically for members of ChristChurch to invite guests. These included:

- Sporting Quiz evening
- Gospel Pumpkin Party for children
- Youth Weekend away
- Evangelistic Dinner with a Christian speaker with a terminal illness – 'What's Life all About?'
- Evangelistic Interview with an ex terrorist – 'Can God Forgive a Terrorist?'
- Visit to a London Christian youth day conference
- Newcomers Tea
- Church family Summer Picnic
- Golf day

#### **House Purchase**

The Trustees decided that it was in the long term interest of the Charity to purchase a further property to provide accommodation for one of the employed church leaders.

An appeal was made to the church to fund the purchase of the property and a sum of £729,408 was raised during the first half of 2019. A property in Harpenden was subsequently purchased in August 2019 at a cost of £756,000 without the need to take out a mortgage. Our Assistant Minister lives with his family at this property.

#### **Assistant Minister**

The training post of Assistant Minister was reinstated in September 2019 when one of the church's placement theology students, Gareth Loh, was appointed to the post.

### **3. COMMUNITY ACTIVITIES & PARTNERSHIPS**

Whilst all of the activities noted in sections 1 and 2 are seen as activities which involve our local community, we set out below a number of specific community activities and partnerships.

#### **Roundwood Park School**

ChristChurch has held its Sunday morning services at Roundwood Park School since 2004 and an excellent working partnership continues between the school and the church.

#### **Mother and Toddler groups (MaMites)**

- ChristChurch runs two mother and toddler groups in Harpenden ('MaMites'). The aim of these groups is to offer mums 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. They are open to anyone, not just church members or attenders. The groups meet on Wednesday and Friday mornings.

# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report *(continued)***

#### **Year ended 31 December 2019**

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- Several of the families have attended for long periods since the group began 14 years ago and excellent relations have been built up over that time.
- During 2019 there were 35 families on each register and an average of 23 families attended each session, bringing, on average, 27 children. There were 14 families on the waiting list on 1 January 2019 and 42 families joined the waiting list over the reporting year. Many families from the waiting list joined the group over the course of the year and the average time on the waiting list was just 2.5 months. A small charge is made for families who attend the Mother and Toddler Groups to cover the costs of refreshments.
- During 2019 the groups also held Christmas, Easter and summer parties for the children, always including a Bible talk.
- There were two social events for the Mums/Carers during the year; a Chinese meal with a guest speaker from the charity Orphans Know More which is supported by the families attending MaMites and a Christmas wreath making event with demonstration and evangelistic talk from a church Staff member who is also a trained florist.
- A 7 week Christianity Explored Course was run for the MaMites mums and 6 attended.
- Many families for the MaMites group attended the Family Carol Service in Harpenden Public Hall.

#### **Father & Toddler Group (Saturdays)**

ChristChurch runs a monthly father-oriented toddler group. Its aim is to provide a friendly environment for men to have quality playtime with their children and an opportunity to meet other dads. An average of 13 dads attended with 18-20 children, each month during the Reporting Period (about 75% of those being from outside the church congregation).

This is an important group for engaging with men in the community. The group meets many dads who have recently moved into the area and who find it harder than the mums to connect with a social group because they are at work during the week. Future plans include organising more social activities in order to build up friendships and relationships with the Dads from outside the church. A small charge is made to cover the costs of refreshments.

#### **Ministry to the Elderly – Willow Court**

- We have enjoyed a long standing and very happy arrangement with the Quantum Care Willow Court Care Home in Harpenden, which has welcomed our team of dedicated volunteers into the home since October 2012. A weekly service of worship was attended by 25 - 30 residents during the Reporting Period. We have consistently sought to share the good news of the gospel of Jesus Christ with believing and 'seeking' residents and to put prayer, worship and Christian support at the heart of our outreach ministry to older people in the community.
  - During 2019, the format of the service has been developed and now includes a time for sharing of news, a time for prayer in groups and a time post service for private conversation and prayer. A volunteer will also visit any resident unable to attend the service on a particular week to encourage them and pray with them.
  - Also in 2019 a further development was the introduction of monthly group Bible studies for men and for women (separately) for residents who wished to 'dig deeper' in to what the Bible has to say.
  - A prayer letter was sent to those in the church who wish to support the residents and the ministry in prayer.
-

## **ChristChurch Harpenden**

### **Charitable Incorporated Organisation**

#### **Trustees' Annual Report *(continued)***

#### **Year ended 31 December 2019**

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- In addition to the weekly services, a team of 5 ChristChurch volunteers visited residents regularly during the Reporting Period for conversation, friendship, Bible reading and prayer.
- Tea parties – during 2019 a team of ChristChurch volunteers continued to provide the very popular bi-monthly tea parties which originally started in 2017. Many residents (25-30) regularly attended and the invitation to family members and carers has now been formalised and many attend with their relative. This has enabled us to expand our outreach in to the local community. There are 15 volunteers from ChristChurch who help with the tea parties on a rota basis plus those who bake cakes. Afternoon tea is served and there is usually a fun activity/quiz and Bible talk and some singing as well as time for general conversation and fellowship.
- Christmas 2019 – a number of families from ChristChurch visited Willow Court to sing carols with the residents.

#### **Ministry to the Elderly – Senior Citizens Tea Parties**

- We held bi-monthly tea parties for Senior Citizens in our building in Vaughan Road, Harpenden. These were open to any seniors within the church and from the local community, but the majority of attendees were from outside the church.
- The aim of this activity is to offer friendship and fun as well as the opportunity to hear about the Christian gospel from a speaker from ChristChurch.
- Six tea parties were held during 2019 and an average of 35 Senior Citizens attended each time. There is a team of volunteers from the church who organise and set up the tea party and another team who sit and chat to the guests and build relationships with them. No charge is made for the tea parties.
- There were 10 volunteer drivers who transported many of the guests to the teas. There are those who would not be able to attend without transport and for some it is their only outing of the week. Other volunteers in the church made sandwiches and cakes for the tea parties.
- The Bible Study group, 'Just Looking', which has developed out of the tea parties and commenced in 2018, has continued and met six times during 2019. Four members of ChristChurch organise the studies and six senior guests were welcomed to each one.
- The seniors are also warmly encouraged to other ChristChurch events and 3 of them were given lifts to attend the Christmas 2019 Carols by Candlelight service and another 3 came independently.

#### **Coffee Stop**

- Since 2011 ChristChurch has reached out to the local community in the context of the monthly Farmers Market in Harpenden when free refreshments and cakes were served to stallholders and shoppers and our building provided a place for shoppers to rest a while, use our facilities, chat to members of the church and hear about church activities.
- After these 9 years of dedicated service the decision was taken in March 2019 that this outreach had advanced as far as it could for the time being at least.

# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report *(continued)***

#### **Year ended 31 December 2019**

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##### **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, delivering courses and mentoring. The aim of Step is to share, through words and actions, the Christian faith in a lively, relevant and consistent way.
- ChristChurch is one of 42 local churches partnering Step and one of 24 who support Step financially as well as in prayer.
- 3 ChristChurch members are trustees of Step and one other ChristChurch member volunteers with Step on a weekly basis, doing general administration and coordinating prayer support.
- In 2019 Step staff and volunteers conducted 1174 formal education sessions, i.e. lessons and assemblies booked by the school.
- In 2019 Step conducted 738 informal education sessions i.e. activities students chose to attend such as courses, clubs, mentoring sessions, exploring Christianity and managing grief and loss sessions.
- Of the 1912 formal and informal sessions, 314 of these were carried out in Harpenden schools.
- Step has also worked in a number of primary schools, helping the schools with their Year 6 transition to secondary school.

##### **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.
- Two members of the ChristChurch congregation volunteer with Jump!, helping to deliver these lessons (a total of 136 lessons in 2019) across 5 Harpenden schools.
- In the summer term Jump! also offered 6 lessons for Year 6 children at 4 of the schools regarding preparation for the move of pupils on to Secondary schools. These are on issues of personal social development and well being.
- During the academic year 2018/19 Jump! broadened its support base to include some of the other churches in Harpenden, one of which is ChristChurch and we have committed to resource Jump! with £200 per term and this commenced in October 2019. Jump now has a Committee, consisting of a Chair, Treasurer, Secretary and 2 other members.

##### **Other Schools Work**

- In March 2019 the Associate Minister, Assistant Minister and two Youth Workers were invited to assist with a week-long mission run by the St Georges School Christian Union (More To Life) committee. The support given included taking RE lessons, Chapel services and giving lunchtime talks.
  - In the Autumn term 2019 the two ChristChurch Youth Workers led Bible studies at the St Georges School weekly CU meeting.
  - The Senior Minister is a Governor and Director at St Georges School.
-

## **ChristChurch Harpenden**

### **Charitable Incorporated Organisation**

#### **Trustees' Annual Report *(continued)***

**Year ended 31 December 2019**

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##### **Azalea**

- Azalea is a Christian project in Luton reaching out to women caught up in prostitution. It offers prayer, practical support and exit strategies.
- A member of ChristChurch congregation works for Azalea in the office and another is a Trustee of Azalea.
- During 2019 the reporting year 16 other members of ChristChurch volunteered with Azalea (or Flint, its associated work offering help to men caught in sexual addiction) in various roles such as administrative work, working at the Women's Drop In Centre, baking cakes, making meals, helping at the Christmas meal for the women and providing foot care.
- ChristChurch members respond to periodic requests from the organisation for various types of practical support such as food for their foodbank and a Christmas appeal to make up Christmas gift packs for the women. Other individuals in the church support Azalea financially and through prayer.
- In September 2019 a proportion of the gifts of food and toiletry items brought to the Harvest Festival Service at ChristChurch was given to Azalea.

##### **Harpenden Money Advice Centre (HMAC)**

- HMAC offers free, impartial advice and help for those struggling with debt or having trouble managing finances.
- During 2019 it was staffed by a paid administrator and 6 volunteers from 5 local churches. Two of HMAC's 6 volunteers are members of ChristChurch and they attend sessions on 2-3 days a week.
- 2019 was the busiest full year yet for HMAC, with 56 (40 - 2018) new cases and 414 (342 - 2018) appointments. The need for debt, benefit and money advice continues to grow and HMAC currently has over 80 active cases.
- Most clients come from Harpenden (63%) and the remainder come from surrounding towns and villages.
- Over 90% of HMAC's clients are signposted by another agency or person and these agencies include Harpenden Trust, Christians Against Poverty, Citizen's Advice, StepChange, James Marshall Foundation, Hightown Housing and local churches.
- Christchurch also provided some financial support to HMAC during the year, giving £250 for stationary and £300 for emergency groceries.

##### **Plans for future periods (after 31 December 2019)**

###### **Covid 19**

Due to the effects of the Covid 19 pandemic, the delivery of church services and activities from March 2020 has seen considerable changes and plans for the future have been significantly curtailed. The church is continuing to run as many activities for all age groups as possible and this is being done remotely by Zoom and YouTube and, in the circumstances, these have been very successful.

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# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report *(continued)***

#### **Year ended 31 December 2019**

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The Staff and Trustees are currently (Summer 2020) conducting reviews of our venues and carrying out risk assessments to enable use both as a workplace and for worship events, as and when it is appropriate for these to take place. This involves proper application of Government rules and regulations as well as guidelines and best practice.

#### **Children's Worker**

In consideration of the needs of the many young families in the church, and as we seek to serve our local community, the church has appointed a further Children's Worker who will commence on 1 September 2020.

#### **Evangelism**

Plans were being made for two evangelistic events with well known speakers from public life who have a Christian faith. It is still intended to hold these events as soon as it becomes possible to hold face to face meetings in large groups.

#### **House Purchase**

The Senior Minister is making plans for retirement and the church intends to raise funds to purchase the proportion of the house (45%) owned by the Senior Minister. The church already owns the remaining proportion of the house.

#### **Trustees**

It is hoped that two new Trustees will join the Board of Trustees in the autumn of 2020.

#### **Church Weekend**

The church weekend which had been planned for October 2020 had to be postponed due to Covid 19. Plans are being made for this to take place in the autumn of 2021. Everyone in the congregation will be encouraged to attend. This will provide an opportunity for the church family to have fellowship and benefit from good Bible teaching and fun activities in a relaxed environment. A Bursary Fund will be set up to assist those who may find it difficult to meet the full costs of the weekend.

### **Financial review**

#### **Principal Funding Sources**

The principal funding of the Charity is voluntary donations by members, attendees at church services and other supporters. Giving to the General Fund in the Reporting Period amounted to £431,131 (including Gift Aid).

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

# ChristChurch Harpenden

## Charitable Incorporated Organisation

### Trustees' Annual Report *(continued)*

#### Year ended 31 December 2019

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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 decided that it was in the long-term interest of the Charity to purchase a house to provide accommodation for the Assistant Minister. An appeal was made to fund this purchase and a sum of £729,408 was raised during the first half of 2019. A property in Harpenden was subsequently purchased in August 2019 at a cost of £756,000.

Following the purchase of the above property the basis on which the Charity's property assets are reflected in the balance sheet has been reviewed. Previously the values had been depreciated over 30 years and consequently Vaughan Road was shown in the 2018 accounts at £0 value and St James Road at £29,911. The Trustees consider the residual value of these properties is at least equal to their original cost, so the properties have been transferred into a separate restricted fund and valued on this revised basis. By including all the properties at their original cost, this increases the value of property assets to £979,293, made up of:

St James Road	£110,625	(2018: £29,911)
Sibley Avenue	£758,906	
Vaughan Road	£109,762	(2018: £ nil)

Depreciation of these properties charged in prior years (£190,476) has been credited back to the income and expenditure account. In future these properties will continue to be held in the balance sheet at cost unless it is thought that the current value is less than cost.

Members would donate only on the basis that the objectives of the Charity are maintained. 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 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.

The main factor affecting the financial performance going forward is the level of donations made to the Charity. The level of donations is dependent on the number of members (and non-member givers) and the average donation per member (and other givers).

#### Reserves

At the end of the financial period the Charity had net current assets of £179,855. Restricted funds within this total were £18,094. The amount the Charity holds after allowing for restricted funds is therefore £161,761.

The Charity did not have any material amounts designated or otherwise committed at the end of the period.

The Trustees consider that the appropriate amount of reserves that should be held by the Charity is £100,000, equivalent to three months of expenditure. The actual level of unrestricted reserves, excluding those only realised by the sale of fixed assets, is in excess of this figure.

# ChristChurch Harpenden

## Charitable Incorporated Organisation

### Trustees' Annual Report *(continued)*

**Year ended 31 December 2019**

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#### Significant Post Balance Sheet Event

Following the outbreak of Covid 19 there have been some declines in the value of regular standing order donations to the church, offset by lower operating costs. Accordingly, the Trustees have reviewed the budget for the current year to ensure it remains appropriate and are monitoring income and expenditure closely on a monthly basis.

#### 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 Companies Act 2006. 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 on 10th 2020 and signed on behalf of the board of trustees by:



Rebecca Huntsman  
Trustee



Sarah Vickers  
Trustee

# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Independent Auditor's Report to the Members of ChristChurch Harpenden**

**Year ended 31 December 2019**

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#### **Opinion**

We have audited the financial statements of ChristChurch Harpenden (the 'charity') for the year ended 31 December 2019 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 2019 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Independent Auditor's Report to the Members of ChristChurch Harpenden** *(continued)*

**Year ended 31 December 2019**

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#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Independent Auditor's Report to the Members of ChristChurch Harpenden** *(continued)*

**Year ended 31 December 2019**

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#### **Auditor's responsibilities for the audit of the financial statements**

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 an auditor's report 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.

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

- 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.

## **ChristChurch Harpenden**

### **Charitable Incorporated Organisation**

### **Independent Auditor's Report to the Members of ChristChurch Harpenden**

*(continued)*

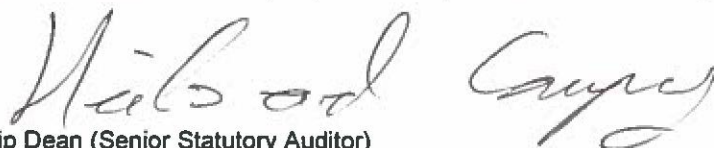
**Year ended 31 December 2019**

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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  
Hertfordshire  
AL5 4EE

# ChristChurch Harpenden

## Charitable Incorporated Organisation

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2019

		2019			2018
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	427,763	735,526	—	1,163,289
Charitable activities	5	3,299	—	—	3,299
Investment income	6	69	112	—	181
<b>Total income</b>		<b>431,131</b>	<b>735,638</b>	<b>—</b>	<b>1,166,769</b>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	189,192	200	—	189,392
<b>Total expenditure</b>		<b>189,192</b>	<b>200</b>	<b>—</b>	<b>189,392</b>
<b>Net income</b>		<b>241,939</b>	<b>735,438</b>	<b>—</b>	<b>977,377</b>
Transfers between funds		(220,387)	(758,906)	979,293	—
<b>Net movement in funds</b>		<b>21,552</b>	<b>(23,468)</b>	<b>979,293</b>	<b>3,808</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		140,209	41,562	—	181,771
<b>Total funds carried forward</b>		<b>161,761</b>	<b>18,094</b>	<b>979,293</b>	<b>181,771</b>

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 14 to 25 form part of these financial statements.

# ChristChurch Harpenden

## Charitable Incorporated Organisation

### Statement of Financial Position

31 December 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible fixed assets	14	979,293	29,911
<b>Current assets</b>			
Debtors	15	38,688	18,265
Cash at bank and in hand		154,563	147,884
		193,251	166,149
<b>Creditors: amounts falling due within one year</b>	16	13,396	14,289
<b>Net current assets</b>		179,855	151,860
<b>Total assets less current liabilities</b>		1,159,148	181,771
<b>Net assets</b>		1,159,148	181,771
<b>Funds of the charity</b>			
Endowment funds		979,293	—
Restricted funds		18,094	41,562
Unrestricted funds		161,761	140,209
<b>Total charity funds</b>	18	1,159,148	181,771

The statement of financial position  
continues on the following page.

The notes on pages 14 to 25 form part of these financial statements.

# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Statement of Financial Position *(continued)***

**31 December 2019**

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These financial statements were approved by the board of trustees and authorised for issue on 12.01.2020 and are signed on behalf of the board by:



Richard Clarke  
Trustee

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The notes on pages 14 to 25 form part of these financial statements.

# ChristChurch Harpenden

## Charitable Incorporated Organisation

### Statement of Cash Flows

Year ended 31 December 2019

	2019 £	2018 £
<b>Cash flows from operating activities</b>		
Net income	977,377	3,808
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	(190,476)	3,688
Dividends, interest and rents from investments	(181)	(68)
Accrued (income)/expenses	(855)	1,218
<i>Changes in:</i>		
Trade and other debtors	(20,423)	(614)
Trade and other creditors	(38)	2,031
Cash generated from operations	765,404	10,063
Net cash from operating activities	765,404	10,063
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	181	68
Purchase of tangible assets	(758,906)	—
Net cash (used in)/from investing activities	(758,725)	68
<b>Net increase in cash and cash equivalents</b>	6,679	10,131
<b>Cash and cash equivalents at beginning of year</b>	147,884	137,753
<b>Cash and cash equivalents at end of year</b>	154,563	147,884

The notes on pages 14 to 25 form part of these financial statements.

# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Notes to the Financial Statements**

**Year ended 31 December 2019**

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#### **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 2019**

---

#### **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 includes any VAT which cannot be fully recovered, and 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 2019

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#### 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 2019**

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#### **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 2019

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
General Fund donations	427,763	—	427,763
Nepal Development Fund donations	—	6,230	6,230
Property Fund donations	—	729,296	729,296
	<u>427,763</u>	<u>735,526</u>	<u>1,163,289</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
General Fund donations	386,292	—	386,292
Nepal Development Fund donations	—	21,771	21,771
Property Fund donations	—	3,000	3,000
	<u>386,292</u>	<u>24,771</u>	<u>411,063</u>

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Other income from charitable activities	<u>3,299</u>	<u>3,299</u>	<u>4,908</u>	<u>4,908</u>

#### 6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Income from cash investments	<u>69</u>	<u>112</u>	<u>181</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Income from cash investments	<u>68</u>	<u>—</u>	<u>68</u>

# ChristChurch Harpenden

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Ministry	210,416	–	210,416
Mission	68,988	200	69,188
Programmes	16,700	–	16,700
Operations	(111,233)	–	(111,233)
Support costs	4,321	–	4,321
	<u>189,192</u>	<u>200</u>	<u>189,392</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Ministry	210,568	–	210,568
Mission	65,575	25,469	91,044
Programmes	25,508	–	25,508
Operations	82,893	–	82,893
Support costs	2,218	–	2,218
	<u>386,762</u>	<u>25,469</u>	<u>412,231</u>

The expenditure analysed above doesn't include the purchase of the Assistant Minister's house in Sibley Avenue and the related purchase costs, as these are capital items shown as additions to fixed assets in Note 14.

The credit amount shown in expenditure on Operations in the year ended 31 December 2019 is the net of costs charged in the year of £79,243 and the write back of depreciation charged in previous years of £190,476 on the Vaughan Road Church building and the Manse in St James Road. This results in the properties at 31 December 2019 being recorded in these accounts at their original purchase cost rather than a depreciated value.

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2019 £	Total fund 2018 £
Ministry	210,416	–	210,416	210,568
Mission	69,188	–	69,188	91,044
Programmes	16,700	–	16,700	25,508
Operations	(111,233)	–	(111,233)	82,893
Governance costs	–	4,321	4,321	2,218
	<u>185,071</u>	<u>4,321</u>	<u>189,392</u>	<u>412,231</u>

# ChristChurch Harpenden

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

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#### 9. Net income

Net income is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	(190,476)	3,688

#### 10. Auditors remuneration

	2019 £	2018 £
Fees payable for the audit of the financial statements	4,320	—
Fees payable to the charity's auditor and its associates for other services: Other non-audit services	3,048	4,044

#### 11. Staff costs

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

	2019 £	2018 £
Wages and salaries	185,783	187,426
Social security costs	14,144	14,573
Employer contributions to pension plans	6,776	5,845
Other employee benefits	3,713	2,724
	<u>210,416</u>	<u>210,568</u>

The average head count of employees during the year was 7 (2018: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2019 No.	2018 No.
Ministry and administration	<u>7</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

# ChristChurch Harpenden

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

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#### 12. 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, four trustees have been paid remuneration due to their employment by the charity to perform ministry roles whilst they were also Trustees as follows:

	Remunerati on £	Pension contribution £	Total £	2018 £
Rev Gareth Lewis	48,417	3,500	51,917	50,533
Rev Barnaby Monteiro	26,914	624	27,538	25,700
Rev Gareth Loh	7,794	172	7,966	—
Denise Johnson (resigned as Trustee 1 May 2019)	629	—	629	18,826

The three current trustees who have employment contracts with the Church have had expenses reimbursed as follows:

	2019 £	2018 £
Travel, subsistence, accommodation and entertaining	4,069	6,407
Printing, postage, stationery and books	481	962
Telephone and computer	652	676
Caring and youth	199	364
Sundries	2,905	2,607
Total	8,306	11,016

#### 13. Transfers between funds

The freehold properties owned by the charity have been transferred into an endowment fund at their original purchase cost of £110,625 for the Manse at 8 St James Road, £758,906 for the Assistant Minister's Manse at 31 Sibley Avenue and £109,762 for the Vaughan Road church building.

# ChristChurch Harpenden

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2019

#### 14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 January 2019	220,387	3,690	9,463	233,540
Additions	758,906	—	—	758,906
<b>At 31 December 2019</b>	<b>979,293</b>	<b>3,690</b>	<b>9,463</b>	<b>992,446</b>
<b>Depreciation</b>				
At 1 January 2019	190,476	3,690	9,463	203,629
Charge for the year	(190,476)	—	—	(190,476)
<b>At 31 December 2019</b>	<b>—</b>	<b>3,690</b>	<b>9,463</b>	<b>13,153</b>
<b>Carrying amount</b>				
<b>At 31 December 2019</b>	<b>979,293</b>	<b>—</b>	<b>—</b>	<b>979,293</b>
At 31 December 2018	29,911	—	—	29,911

The addition to freehold properties in the year ended 31 December 2019 is the purchase of a house in Sibley Avenue for use by the Assistant Minister. The house was purchased for £756,000 with costs incurred in relation to the purchase of £2,906 giving the total shown above of £758,906.

The Trustees consider that the residual value of the freehold properties owned by ChristChurch Harpenden are at least equal to their original cost. Therefore, depreciation of freehold property charged in prior years has been credited back in the year ended 31 December 2019 so that the residential properties at St James Road and Sibley Avenue as well as the church building in Vaughan Road are all shown at their original purchase cost as at 31 December 2019.

#### 15. Debtors

	2019 £	2018 £
Prepayments and accrued income	1,315	1,498
Other debtors	37,373	16,767
	<b>38,688</b>	<b>18,265</b>

#### 16. Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	6,648	7,503
Social security and other taxes	5,322	4,985
Other creditors	1,426	1,801
	<b>13,396</b>	<b>14,289</b>

# ChristChurch Harpenden

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2019

#### 17. 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 £6,776 (2018: £5,845).

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 20 19 £	Income £	Expenditure £	Transfers £	At 31 December 2019 £
General funds	140,209	431,131	(189,192)	(220,387)	161,761

	At 1 January 20 18 £	Income £	Expenditure £	Transfers £	At 31 December 2018 £
General funds	135,703	391,268	(386,762)	—	140,209

##### Restricted funds

	At 1 January 20 19 £	Income £	Expenditure £	Transfers £	At 31 December 2019 £
Nepal Development Association fund	6,562	6,230	(200)	—	12,592
Property fund	35,000	729,408	—	(758,906)	5,502
	41,562	735,638	(200)	(758,906)	18,094

	At 1 January 20 18 £	Income £	Expenditure £	Transfers £	At 31 December 2018 £
Nepal Development Association fund	10,260	21,771	(25,469)	—	6,562
Property fund	32,000	3,000	—	—	35,000
	42,260	24,771	(25,469)	—	41,562

# ChristChurch Harpenden

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

#### 18. Analysis of charitable funds *(continued)*

##### Endowment funds

	At 1 January 20 19 £	Income £	Expenditure £	Transfers £	At 31 December 2019 £
Church premises	—	—	—	979,293	979,293

	At 1 January 20 18 £	Income £	Expenditure £	Transfers £	At 31 December 2018 £
Church premises	—	—	—	—	—

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2019 £
Tangible fixed assets	—	—	979,293	979,293
Current assets	175,125	18,094	—	193,219
Creditors less than 1 year	(13,364)	—	—	(13,364)
<b>Net assets</b>	<b>161,761</b>	<b>18,094</b>	<b>979,293</b>	<b>1,159,148</b>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2018 £
Tangible fixed assets	29,911	—	—	29,911
Current assets	124,587	41,562	—	166,149
Creditors less than 1 year	(14,290)	—	—	(14,290)
<b>Net assets</b>	<b>140,208</b>	<b>41,562</b>	<b>—</b>	<b>181,770</b>

#### 20. Analysis of changes in net debt

	At 1 Jan 2019 £	Cash flows £	At 31 Dec 2019 £
Cash at bank and in hand	147,884	6,679	154,563

# **ChristChurch Harpenden**

## **Charitable Incorporated Organisation**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 December 2019**

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#### **21. Related parties**

The Trustees consider that there have been related party transactions involving three Trustees as detailed below:

	2019 £
Mark Laughlan - setting up duties for church meetings paid to son	329
Simon Anderson - setting up duties for church meetings paid to son	21
Haydn Williams - rent for Assistant Minister's living accommodation	6,000

There were no outstanding balances at the end of the year.

During the year ChristChurch Harpenden received aggregate donations without conditions from Trustees amounting to £116,094 (2018: £99,156). In addition to the unconditional donations received from the Trustees, £385,451 (2018: £nil) of donations to the Restricted Property Fund and £1,875 (2018: £2,125) of Nepal Development Association donations were received from the Trustees. All donations amounts are inclusive of Gift Aid.