

# WEST HERTS COMMUNITY CHURCH

England & Wales · Charity number 1003525

## Details

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Other names	FINGERPRINTS PRE-SCHOOL, GARSTON COMMUNITY CHURCH, HOPE4INDIA, TARIRO
Status	Registered
Legal form	Trust
Registered	1991-07-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	816 St. Albans Road Watford WD25 9FL
Phone	01923672228
Email	<a href="mailto:office@garstoncommunitychurch.co.uk">office@garstoncommunitychurch.co.uk</a>
Website	<a href="http://www.garstoncommunitychurch.co.uk">www.garstoncommunitychurch.co.uk</a>

## Activities

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**Objects:** 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH.2. THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK, AND3. THE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES.

**Activities:** An evangelical church known as Garston Community Church reaching out to the local community, catering for young and old with, Kidz Klub, Youth Club and Seniors Club. Also supporting other local initiatives, advancement of the Christian faith, spreading the Gospel, providing Christian education. Supporting other ministries abroad, orphans and the needy mainly in India.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** WATFORD
- India
- Hertfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£71,413	£64,269	-	-
2023-12-31	£64,209	£63,908	-	-
2022-12-31	£79,135	£81,273	-	-
2021-12-31	£80,080	£95,916	-	-
2020-12-31	£80,080	£95,916	-	-

## Trustees

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Name	Role	Appointed
<b>David Gerrard Hinton</b>	Chair	2019-07-04
Beryl Lilian Young		2019-07-04
Jennifer Olaitan Hinton		2019-07-04
William Ashley Noel Brookes		2020-09-15

**WEST HERTS COMMUNITY CHURCH**

England & Wales - Charity number 1003525

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# Accounts

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# West Herts Community Church

Report and Accounts  
Year ended 31 December 2024

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**WEST HERTS COMMUNITY CHURCH  
LEGAL & ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

ADDRESS FOR CORRESPONDENCE	816 St Albans Road Watford WD25 9FL
GOVERNING DOCUMENT	Trust Deed dated 23 May 1991
CHARITY REGISTRATION NUMBER	1003525
WORKING NAME	Garston Community Church
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	W A N Brookes D G Hinton J Hinton B L Young
INDEPENDENT EXAMINER	Archie McDowall BA CA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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WEST HERTS COMMUNITY CHURCH  
WORKING NAME: GARSTON COMMUNITY CHURCH  
TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The Church's objects are the advancement of the Christian faith; the relief of persons who are in conditions of need, hardship, or distress or who are aged or sick; the advancement of education on the basis of Christian principles.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

### **Achievements and performance**

The Trustees were pleased to see an increase in Church membership attendance with a good number of baptisms during the year from invitations through outreaches and website.

Regular outreaches in Garston, Watford, Kingswood Estate, Meriden Estate, Hemel Hempstead, Watford Junction and Hyde Park have contributed to the increase of families with young children attending service on Sundays.

We continue to maintain a strong presence in the local community through the outreaches with other churches joining us.

The full range of church activities were maintained, including weekly prayer and bible study, children's meetings on Sundays and monthly outreach focused prayer meetings, women and men fellowship group who meet monthly, training in gospel ministry, healing, and evangelism. New Initiatives Christmas play and Carol service with good attendance from local people, children's club during the summer and autumn half term school break.

### **Financial review**

During the year income increased by £7,203 to £71,413 and expenditure increased by £360 to £64,269. As a result, the cash held by the charity increased by £7,144 to £14,003 of which £9,286 is unrestricted and can be used for any charitable purpose.

### **Reserves policy**

We have determined that the charity should aim to hold unrestricted cash of no less than £5,220 (which equates to about 3 months of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end the charity held unrestricted cash of £9,286 which was above the target we had set. The trustees are satisfied that the charity can continue to operate smoothly with the reserves it now holds.

### **Structure, governance and management**

The Church was established under the trust deed dated 23 May 1991 and was registered on 19 July 1991.

The Trustees are appointed by the Church Elders, who spiritually lead the Church. They are chosen from the membership of the Church, who are of good standing in the Church, and are of suitable age and reputation. They are responsible for overseeing the Church with regard to the requirements of the Charity Commission. The trustees meet twice a year.

### **Risk statement**

The charity is exposed to various risks - be they operational, financial, or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

### **Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

### **Approval**

This report was approved by the trustees and signed on their behalf by:

DHinton  
DHinton (Nov 7, 2025 10:10:34 GMT).....

D G Hinton – trustee

Nov 7, 2025  
.....

Date

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**WEST HERTS COMMUNITY CHURCH**

I report to the trustees on my examination of the accounts of West Herts Community Church ('the charity') for the year ended 31 December 2024 on pages 5 to 8 following.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

*Archie McDowall*

Archie McDowall (Dec 2, 2025 14:28:50 GMT)

Archie McDowall BA CA  
Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: Dec 2, 2025

**WEST HERTS COMMUNITY CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted Funds	Restricted Funds	2024	2023
Notes	£	£	£	£
<b><i>Income receipts</i></b>				
Donations	62,654	2,254	64,908	49,409
Gift aid receipts	4,170	-	4,170	13,415
Income from gift shop	793	-	793	981
Income from hire of hall	150	-	150	400
Other income	1,375	-	1,375	-
Bank interest	17	-	17	5
<b><i>Total receipts</i></b>	<b><u>69,159</u></b>	<b><u>2,254</u></b>	<b><u>71,413</u></b>	<b><u>64,209</u></b>
<b><i>Payments</i></b>				
Payments in relation to charitable activities undertaken directly	2	56,047	99	56,146
Grants paid in relation to charitable activities undertaken by others	3	6,572	1,550	8,122
<b><i>Total payments</i></b>		<b><u>62,619</u></b>	<b><u>1,649</u></b>	<b><u>64,269</u></b>
Net of receipts / (payments) before transfers		6,539	605	7,144
Transfers between funds	5	5	(5)	-
<b>Net movement in funds</b>		<b><u>6,544</u></b>	<b><u>600</u></b>	<b><u>7,144</u></b>
Cash funds as at last year end		2,742	4,117	6,859
<b>Cash funds at this year end</b>	A	<b><u>9,286</u></b>	<b><u>4,716</u></b>	<b><u>14,003</u></b>

The notes on pages 7 to 8 form part of these accounts.

**WEST HERTS COMMUNITY CHURCH**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>A Cash funds</b>				
Cash at bank	8,963	4,716	13,680	6,277
Unbanked cheques and cash	323	-	323	582
	<u><b>9,286</b></u>	<u><b>4,716</b></u>	<u><b>14,003</b></u>	<u><b>6,859</b></u>
<b>B Other monetary assets</b>				
Gift aid due to charity	6,926	-	-	4,169
	<u><b>6,926</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>4,169</b></u>
<b>C Liabilities</b>				
Payroll related creditors	955	-	955	1,052
Other creditors	466	-	466	3,000
Accountancy and independent examiner's fees:				
for 2023 accounts	1,200	-	1,200	1,200
for 2024 accounts	1,260	-	1,260	-
	<u><b>3,881</b></u>	<u><b>-</b></u>	<u><b>3,881</b></u>	<u><b>5,252</b></u>
<b>D Assets retained for charity's own use</b>				
			Fund to which asset belongs	Cost £
Land and buildings				
Church building on St Albans Road, Watford			Unrestricted fund	1,240,000
Computers and IT			Unrestricted fund	1,580
Minibus			Unrestricted fund	250
				<u><b>1,241,830</b></u>

The accounts were approved by the trustees and signed on their behalf by:

*DHinton*

DHinton (Nov 7, 2025 10:10:34 GMT)

-----  
D G Hinton - trustee

Nov 7, 2025

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Date:

The notes on pages 7 to 8 form part of these accounts.

**WEST HERTS COMMUNITY CHURCH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>2 Payments in relation to charitable activities undertaken directly</b>				
Staff costs	27,401	-	27,401	32,406
Hospitality and outreach	1,534	-	1,534	889
Children and youth	592	-	592	293
Shop expenses	313	-	313	470
Travel	2,249	-	2,249	348
Other ministry expenses	1,043	99	1,142	956
Utilities	9,034	-	9,034	9,315
Repairs and maintenance	6,150	-	6,150	2,790
Insurance	1,794	-	1,794	2,097
Office supplies	1,641	-	1,641	2,315
Subscriptions and licences	26	-	26	145
Telephone and IT	1,688	-	1,688	1,921
Photocopier charges	1,261	-	1,261	1,355
Legal and professional	-	-	-	25
Accountancy	1,320	-	1,320	2,400
	<u>56,047</u>	<u>99</u>	<u>56,146</u>	<u>57,724</u>

**3 Grants paid in relation to charitable activities undertaken by others**

Partners in Harvest	960	-	960	960
Watford Schools Trust	120	-	120	-
Messy Church	50	-	50	60
Child Evangelism Fellowship	-	-	-	-
Individuals	5,442	-	6,992	5,164
	<u>6,572</u>	<u>1,550</u>	<u>8,122</u>	<u>6,184</u>

**4 Transactions with related parties**

David Hinton served as church leader and earned employment benefits totalling £10,113 (2023: £10,113) for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

**WEST HERTS COMMUNITY CHURCH**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**5 Movement on restricted funds**

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
Hope 4 India fund	2,477	853	(1,609)	(5)	1,715
Tariro fund	295	-	-	-	295
Outreach fund	810	1,401	(40)	-	2,171
Building fund	535	-	-	-	535
	<u>4,117</u>	<u>2,254</u>	<u>(1,649)</u>	<u>(5)</u>	<u>4,716</u>

The **Hope 4 India** restricted fund was created from donations received to help Christian workers in India.

The **Outreach** restricted fund was created from donations received to help items used for outreaches that promote the Christian faith (e.g. flyer, banners, beads and strings to make bracelets, sweets for children)

The **Building** fund was created from donations received to help repair the church roof and to provide lighting for the church's outdoor cross.

**WEST HERTS COMMUNITY CHURCH**

England & Wales - Charity number 1003525

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# Accounts

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# West Herts Community Church

Report and Accounts  
Year ended 31 December 2023

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**WEST HERTS COMMUNITY CHURCH**  
**LEGAL & ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

ADDRESS FOR CORRESPONDENCE	816 St Albans Road Watford WD25 9FL
GOVERNING DOCUMENT	Trust Deed dated 23 May 1991
CHARITY REGISTRATION NUMBER	1003525
WORKING NAME	Garston Community Church
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	W A N Brookes D G Hinton J Hinton B L Young
INDEPENDENT EXAMINER	Ajay Rajani FCIE Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their annual report and financial statements for the year ended 31 December 2023.

**Objectives and activities**

The Church's objects are the advancement of the Christian faith; the relief of persons who are in conditions of need, hardship or distress or who are aged or sick and; the advancement of education on the basis of Christian principles.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

**Achievements and performance**

The Trustees were pleased to see an increase in Church membership attendance with a good number of baptisms during the year from invitations through outreaches and website.

Regular outreaches in Garston, Watford, Kingswood Estate, Meriden Estate, Hemel Hempstead, Watford Junction and Hyde Park have contributed to the increase of families with young children attending service on Sundays.

We continue to maintain a strong presence in the local community through the outreaches with other churches joining us.

The full range of church activities were maintained, including weekly prayer and bible study, children's meetings on Sundays (Kingdom Kids) with increased number of children attending and monthly outreach focused prayer meetings.

New initiatives include home ministry visits to those who cannot come to the church, women and men fellowship groups who meet monthly, training in gospel ministry, healing and evangelism.

**Financial review**

During the year income decreased by £14,926 to £64,209, and expenditure decreased by £17,365 to £63,908. As a result the cash held by the charity increased by £301 to £6,859, of which £2,742 is unrestricted and can be used for any charitable purpose.

**Reserves policy**

We have determined that the charity should aim to hold unrestricted cash of no less than £15,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end the charity held unrestricted cash of £2,742, which was well below the target we had set. However since the year end the charity has received a legacy of £20,000 and charity's reserves have improved significantly. The trustees are satisfied that the charity can continue to operate smoothly with the reserves it now holds.

**WEST HERTS COMMUNITY CHURCH  
WORKING NAME: GARSTON COMMUNITY CHURCH  
TRUSTEES' REPORT continued**

**Structure, governance and management**

The Church was established under the trust deed dated 23 May 1991 and was registered on 19 July 1991.

The Trustees are appointed by the Church Elders, who spiritually lead the Church. They are chosen from the membership of the Church, who are of good standing in the Church, and are of suitable age and reputation. They are responsible for overseeing the Church with regard to the requirements of the Charity Commission.

The trustees meet twice a year.

**Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

**Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**Approval**

This report was approved by the trustees and signed on their behalf by:

*DHinton*  
DHinton (Oct 23, 2024 10:44 GMT+1)

.....  
D G Hinton – trustee

Oct 23, 2024

.....  
Date

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**WEST HERTS COMMUNITY CHURCH**

I report to the trustees on my examination of the accounts of West Herts Community Church ('the charity') for the year ended 31 December 2023 on pages 5 to 8 following.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

  
Ajay Rajani (Oct 23, 2024 14:07 GMT+1)

Ajay Rajani FCIE  
Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: Oct 23, 2024

**WEST HERTS COMMUNITY CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted Funds	Restricted Funds	2023	2022
Notes	£	£	£	£
<b>Income receipts</b>				
Donations	44,118	5,291	49,409	55,541
Gift aid receipts	12,578	838	13,415	14,524
Income from gift shop	981	-	981	1,426
Income from hire of hall	400	-	400	7,640
Bank interest	5	-	5	4
<b>Total receipts</b>	<b>58,081</b>	<b>6,128</b>	<b>64,209</b>	<b>79,135</b>
<b>Payments</b>				
Payments in relation to charitable activities undertaken directly	2	56,347	1,377	57,724
Grants paid in relation to charitable activities undertaken by others	3	1,491	4,693	6,184
<b>Total payments</b>	<b>57,839</b>	<b>6,070</b>	<b>63,908</b>	<b>81,273</b>
Net of receipts / (payments) before transfers	242	58	301	(2,138)
Transfers between funds	5	(1,663)	1,663	-
<b>Net movement in funds</b>	<b>(1,420)</b>	<b>1,721</b>	<b>301</b>	<b>(2,138)</b>
Cash funds as at last year end	4,162	2,396	6,558	8,696
<b>Cash funds at this year end</b>	<b>2,742</b>	<b>4,117</b>	<b>6,859</b>	<b>6,558</b>

The notes on pages 7 to 8 form part of these accounts.

**WEST HERTS COMMUNITY CHURCH**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>A Cash funds</b>				
Cash at bank	2,160	4,117	6,277	6,558
Unbanked cheques and cash	582	-	582	-
	<u><b>2,742</b></u>	<u><b>4,117</b></u>	<u><b>6,859</b></u>	<u><b>6,558</b></u>
<b>B Other monetary assets</b>				
Gift aid due to charity	4,094	75	4,169	9,246
	<u><b>4,094</b></u>	<u><b>75</b></u>	<u><b>4,169</b></u>	<u><b>9,246</b></u>
<b>C Liabilities</b>				
Payroll related creditors	1,052	-	1,052	3,700
Other creditors	3,000	-	3,000	1,416
Accountancy and independent examiner's fees:				
for 2021 accounts	-	-	-	2,400
for 2022 accounts	1,320	-	1,320	1,320
for 2023 accounts	1,200	-	1,200	-
	<u><b>6,572</b></u>	<u><b>-</b></u>	<u><b>6,572</b></u>	<u><b>8,835</b></u>

**D Assets retained for charity's own use**

	Fund to which asset belongs	Cost £
	<u>          </u>	<u>          </u>
Land and buildings		
Church building on St Albans Road, Watford	Unrestricted fund	1,240,000
Computers and IT	Unrestricted fund	1,580
Minibus	Unrestricted fund	250
		<u><b>1,241,830</b></u>

The accounts were approved by the trustees and signed on their behalf by:

*DHinton*  
DHinton (Oct 23, 2024 10:44 GMT+1)  
 -----  
 D G Hinton - trustee

Oct 23, 2024  
 -----  
 Date:

The notes on pages 7 to 8 form part of these accounts.

**WEST HERTS COMMUNITY CHURCH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>2 Payments in relation to charitable activities undertaken directly</b>				
Staff costs	32,406	-	32,406	29,336
Hospitality and outreach	889	-	889	3,528
Children and youth	293	-	293	61
Shop expenses	470	-	470	2,728
Travel	348	-	348	1,173
Other ministry expenses	900	57	956	1,442
Utilities	9,315	-	9,315	6,000
Repairs and maintenance	1,650	1,140	2,790	7,439
Insurance	2,097	-	2,097	2,577
Office supplies	2,135	180	2,315	2,091
Subscriptions and licences	145	-	145	145
Telephone and IT	1,921	-	1,921	2,124
Photocopier charges	1,355	-	1,355	1,380
Legal and professional	25	-	25	736
Accountancy	2,400	-	2,400	2,520
	56,347	1,377	57,724	63,280

**3 Grants paid in relation to charitable activities undertaken by others**

Partners in Harvest	960	-	960	960
Watford Schools Trust	-	-	-	150
Messy Church	60	-	60	60
Child Evangelism Fellowship	-	-	-	1,350
Individuals	471	4,693	5,164	15,472
	1,491	4,693	6,184	17,992

**4 Transactions with related parties**

David Hinton served as church leader and earned employment benefits totalling £10,113 (2022: £10,113) for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

**WEST HERTS COMMUNITY CHURCH**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**5 Movement on restricted funds**

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
Hope 4 India fund	151	5,593	(4,930)	1,663	2,477
Tariro fund	295	-	-	-	295
Outreach fund	810	-	-	-	810
Building fund	1,140	535	- 1,140	-	535
	<u>2,396</u>	<u>6,128</u>	<u>(6,070)</u>	<u>1,663</u>	<u>4,117</u>

The **Hope 4 India** restricted fund was crated from donations received to help Christian workers in India.

The **Outreach** restricted fund was created from donations received to help items used for outreaches that promote the Christian faith (e.g. flyer, banners, beads and strings to make bracelets, sweets for children)

The **Building** fund was created from donations received to help repair the church roof and to provide lighting for the church's outdoor cross.

**WEST HERTS COMMUNITY CHURCH**

England & Wales - Charity number 1003525

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# Accounts

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# West Herts Community Church

Report and Accounts  
Year ended 31 December 2022

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**WEST HERTS COMMUNITY CHURCH  
LEGAL & ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

ADDRESS FOR CORRESPONDENCE	816 St Albans Road Watford WD25 9FL
GOVERNING DOCUMENT	Trust Deed dated 23 May 1991
CHARITY REGISTRATION NUMBER	1003525
WORKING NAME	Garston Community Church
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	W A N Brookes D G Hinton J Hinton B L Young
INDEPENDENT EXAMINER	Ajay Rajani FCIE Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Page 5	Receipts and Payments Account
Page 6	Statement of Assets & Liabilities
Pages 7-8	Notes to the Accounts

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

**Objectives and activities**

The Church's objects are the advancement of the Christian faith; the relief of persons who are in conditions of need, hardship or distress or who are aged or sick and; the advancement of education on the basis of Christian principles.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

**Achievements and performance**

The Trustees were pleased to see an increase in Church membership attendance with a good number of baptisms during the year from invitations through outreaches and website.

Regular outreaches in Garston, Watford, Kingswood Estate, Meriden Estate, Hemel Hempstead, Watford Junction and Hyde Park have contributed to the increase of families with young children attending service on Sundays.

We continue to maintain a strong presence in the local community through the outreaches with other churches joining us.

The full range of church activities were maintained, including weekly prayer and bible study, children's meetings on Sundays and monthly outreach focused prayer meetings.

New initiatives include Women at the Well Ministries one day event, women and men fellowship group who meet monthly, training in gospel ministry, healing and evangelism.

**Financial review**

During the year we decided to take advantage of the option to prepare Receipts and Payments accounts, rather than accruals accounts prepared in accordance with the Charities SORP. This option is available to the charity for so long as its income is below £250,000. It is hoped that these Receipts and Payments accounts will be easier for users to understand and there is a cost saving also because they take less time to prepare and independently examine. As part of the transition, the results for the previous year have been restated so that they are also presented on a Receipts and Payments basis.

During the year income decreased by £10,696 to £79,135, and expenditure decreased by £8,202 to £81,273. As a result the cash held by the charity decreased by £2,138 to £6,558, of which £4,162 is unrestricted and can be used for any charitable purpose.

This year's reduction in income is largely due to a reduction in income from hall hire. And this year's reduction in expenditure is largely to a reduction in the grants we distributed.

**WEST HERTS COMMUNITY CHURCH  
WORKING NAME: GARSTON COMMUNITY CHURCH  
TRUSTEES' REPORT continued**

**Reserves policy**

We have determined that the charity should aim to hold unrestricted cash of no less than £15,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end the charity held unrestricted cash of £4,555. Though this is below the target we have set, we are happy that the charity can continue to operate with this level of reserves for the time being. The charity's reserves have improved significantly since the year end and are now in line with the stated policy.

**Structure, governance and management**

The Church was established under the trust deed dated 23 May 1991 and was registered on 19 July 1991.

The Trustees are appointed by the Church Elders, who spiritually lead the Church. They are chosen from the membership of the Church, who are of good standing in the Church, and are of suitable age and reputation. They are responsible for overseeing the Church with regard to the requirements of the Charity Commission.

The trustees meet four times a year, one meeting being the annual general meeting.

**Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

**Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**Approval**

This report was approved by the trustees and signed on their behalf by:

*D G Hinton*  
.....  
D G Hinton – trustee

2 April 2024  
.....  
Date

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**WEST HERTS COMMUNITY CHURCH**

I report to the trustees on my examination of the accounts of West Herts Community Church ('the charity') for the year ended 31 December 2022 on pages 5 to 8 following.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

*Ajay Rajani*

Ajay Rajani FCIE  
Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 3 April 2024

**WEST HERTS COMMUNITY CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
<b><i>Income receipts</i></b>					
Donations		48,864	6,677	55,541	59,454
Gift aid receipts		14,355	169	14,524	10,644
Income from gift shop		1,426	-	1,426	-
Income from hire of hall		7,640	-	7,640	17,727
Income from use of photocopier		-	-	-	2,006
Bank interest		4	-	4	-
<b>Total receipts</b>		<b>72,289</b>	<b>6,846</b>	<b>79,135</b>	<b>89,831</b>
<b><i>Payments</i></b>					
Payments in relation to charitable activities undertaken directly	2	60,464	2,816	63,280	63,857
Grants paid in relation to charitable activities undertaken by others	3	3,337	14,655	17,992	25,618
<b>Total payments</b>		<b>63,801</b>	<b>17,471</b>	<b>81,273</b>	<b>89,475</b>
Net of receipts / (payments) before transfers		8,488	(10,626)	(2,138)	356
Transfers between funds	5	(5,987)	5,987	-	-
<b>Net movement in funds</b>		<b>2,501</b>	<b>(4,639)</b>	<b>(2,138)</b>	<b>356</b>
Cash funds as at last year end		1,661	7,035	8,696	8,340
<b>Cash funds at this year end</b>	A	<b>4,162</b>	<b>2,396</b>	<b>6,558</b>	<b>8,696</b>

The notes on pages 7 to 8 form part of these accounts.

**WEST HERTS COMMUNITY CHURCH**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>A Cash funds</b>				
Cash at bank	4,162	2,396	6,558	8,696
	<u><u>4,162</u></u>	<u><u>2,396</u></u>	<u><u>6,558</u></u>	<u><u>8,696</u></u>
<b>B Other monetary assets</b>				
Gift aid due to charity	9,078	168	9,246	11,780
Other debtors	-	-	-	45
	<u><u>9,078</u></u>	<u><u>168</u></u>	<u><u>9,246</u></u>	<u><u>11,825</u></u>
<b>C Liabilities</b>				
Payroll related creditors	3,700	-	3,700	802
Other creditors	1,416	-	1,416	413
Accountancy and independent examiner's fees:				
for 2020 accounts	-	-	-	2,520
for 2021 accounts	2,400	-	2,400	2,400
for 2022 accounts	1,320	-	1,320	-
	<u><u>8,835</u></u>	<u><u>-</u></u>	<u><u>8,835</u></u>	<u><u>6,135</u></u>

**D Assets retained for charity's own use**

	Fund to which asset belongs	Cost £
	<u>          </u>	<u>          </u>
Land and buildings		
Church building on St Albans Road, Watford	Unrestricted fund	1,240,000
Computers and IT	Unrestricted fund	1,580
Minibus	Unrestricted fund	250
		<u><u>1,241,830</u></u>

The accounts were approved by the trustees and signed on their behalf by:

*D G Hinton*

-----  
D G Hinton - trustee

2 April 2024

-----  
Date:

The notes on pages 7 to 8 form part of these accounts.

**WEST HERTS COMMUNITY CHURCH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

In the previous year, the charity presented accounts prepared on the accruals basis using the Charities SORP. This year the trustees have taken advantage of the option to prepare the accounts on a receipts and payments basis, which is available to the charity because its income is less than £250,000. The results reported previously have been restated; further information about the restatement is given in note 6 below.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>2 Payments in relation to charitable activities undertaken directly</b>				
Staff costs	29,336	-	29,336	34,393
Hospitality and outreach	3,528	-	3,528	502
Children and youth	61	-	61	403
Shop expenses	2,728		2,728	-
Travel	1,173		1,173	1,032
Other ministry expenses	636	806	1,442	1,857
Utilities	6,000	-	6,000	4,688
Repairs and maintenance	5,939	1,500	7,439	4,023
Insurance	2,577	-	2,577	1,926
Office supplies	1,581	510	2,091	2,134
Subscriptions and licences	145	-	145	129
Telephone and IT	2,124	-	2,124	1,739
Photocopier charges	1,380	-	1,380	3,841
Legal and professional	736	-	736	7,190
Accountancy	2,520	-	2,520	-
	60,464	2,816	63,280	63,857
<b>3 Grants paid in relation to charitable activities undertaken by others</b>				
Partners in Harvest	960	-	960	960
Watford Schools Trust	150	-	150	140
Messy Church	60	-	60	60
Child Evangelism Fellowship	1,350	-	1,350	-
Individuals	817	14,655	15,472	24,458
	3,337	14,655	17,992	25,618

**WEST HERTS COMMUNITY CHURCH**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**4 Transactions with related parties**

David Hinton served as church leader and earned employment benefits totalling £10,113 (2021: £10,000) for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

**5 Movement on restricted funds**

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
Hope 4 India fund	5,218	4,166	(15,219)	5,987	151
Tariro fund	295	-	-	-	295
Outreach fund	1,522	40	(752)	-	810
Building fund	-	2,640	(1,500)	-	1,140
	<u>7,035</u>	<u>6,846</u>	<u>(17,471)</u>	<u>5,987</u>	<u>2,396</u>

The **Hope 4 India** restricted fund was created from donations received to help Christian workers in India.

The **Outreach** restricted fund was created from donations received to help items used for outreaches that promote the Christian faith (e.g. flyer, banners, beads and strings to make bracelets, sweets for children)

The **Building** fund was created from donations received to help repair the church roof and to provide lighting for the church's outdoor cross.

**6 Reconciliation with previously reported funds**

As explained in note 1 'Accounting Policies', in the previous year the charity prepared its accounts using the accruals basis; in the current year the charity has taken advantage of the option to prepare its accounts on a receipts and payments basis. The comparatives presented in these accounts have been re-stated using the receipts and payments basis and a reconciliation with the reserves and results reported previously follows:

*Reconciliation of reserves*

	2021 £	2020 £
Previously reported reserves, at 31 December	1,254,386	1,254,583
Adjustments arising from use of receipts and payments basis:		
Exclusion of previously included fixed assets	(1,240,000)	(1,240,263)
Exclusion of previously included debtors	(11,825)	(9,258)
Exclusion of previously included creditors	6,135	3,278
Re-stated reserves, at 31 December	<u>8,696</u>	<u>8,340</u>

*Reconciliation of results*

	2021 £
Previously reported results	(197)
Adjustments arising from use of receipts and payments basis:	
Previously capitalised expenditure, less depreciation, now expensed	263
Excluded movements in debtors resulting in the recognition of more / (less) income	(2,567)
Excluded movements in creditors resulting in the recognition of less / (more) expenditure	2,857
Re-stated results	<u>356</u>

**WEST HERTS COMMUNITY CHURCH**

England & Wales - Charity number 1003525

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# Accounts

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Charity registration number 1003525

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	B.L. Young D.G. Hinton J. Hinton W.A.N. Brookes
<b>Charity number</b>	1003525
<b>Independent examiner</b>	HB Accountants 28 Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB

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**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
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**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

---

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016)

**Objectives and activities**

The Church's objects are the advancement of the Christian faith; the relief of persons who are in conditions of need, hardship or distress or who are aged or sick and; the advancement of education on the basis of Christian principles.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

**Achievements and performance**

The Trustees were pleased to see an increase in Church membership attendance with a good number of baptisms during the year from invitations through outreaches and website.

Regular outreach in Garston, Watford, Kingswood Estate, Meriden Estate and Hyde Park have contributed to the increase of families with young children attending service on Sundays.

We continue to maintain a strong presence in the local community through the outreaches with other churches joining us. The full range of church activities were maintained, including weekly prayer and bible study, children's meetings on Sundays and monthly outreach focused prayer meetings.

New initiatives include Programme Exodus and Women at the Well Ministries, training in gospel ministry, healing and evangelism. The Garston Hope4India ministry was handed over to a new missions director who is overseeing the work started by Roy Young and continues to grow in church planting and training of pastors and the welfare of orphans and widows. The Hope4India website and social media platform are helping to increase donations and highlighting the work being done in India.

**Financial review**

Total income has risen from £80,080 to £92,398 largely due to a significant increase in giving and related Gift Aid tax to £73,632 from £58,935. Expenses have remained at a similar level. As a result, overall there was a deficit of £197 versus a deficit of £15,836. Net current assets have increased slightly from £14,320 to £14,386, Tangible fixed assets are £1,240,000 versus £1,240,263 last year, now being just the freehold land and buildings. Free reserves are now £7,351 versus £9,601 last year.

It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Church's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year.

The trustees have assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The Church was established under the trust deed dated 23 May 1991 and was registered on 19 July 1991.

The trustees who served during the year and up to the date of signature of the financial statements were:

O. Rixon	(Deceased 14 May 2022)
R.E. Garrod	(Resigned 15 December 2021)
R.F. Smith	(Resigned 15 December 2021)
N. Longman	(Resigned 15 May 2021)
B.L. Young	

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**TRUSTEES' REPORT (CONTINUED)**  
***FOR THE YEAR ENDED 31 DECEMBER 2021***

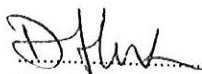
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D.G. Hinton  
J. Hinton  
W.A.N. Brookes  
R.A. Young

(Deceased 25 May 2021)

The Trustees are appointed by the Church Elders, who spiritually lead the Church. They are chosen from the membership of the Church, who are of good standing in the Church, and are of suitable age and reputation. They are responsible for overseeing the Church with regard to the requirements of the Charity Commission. The trustees meet four times a year, one meeting being the annual general meeting.

The trustees' report was approved by the Board of Trustees.



**D.G. Hinton**

Trustee

Dated: 13/09/2028

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF WEST HERTS COMMUNITY CHURCH**

---

I report to the trustees on my examination of the financial statements of West Herts Community Church (the Church) for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Church as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



**HB Accountants**

28 Plumpton House  
Plumpton Road  
Hoddesdon  
Hertfordshire  
EN11 0LB

Dated: 26/1/22

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b><u>Income from:</u></b>							
Donations and legacies	3	52,423	21,209	73,632	43,604	15,331	58,935
Charitable activities	4	18,766	-	18,766	21,145	-	21,145
<b>Total income</b>		<b>71,189</b>	<b>21,209</b>	<b>92,398</b>	<b>64,749</b>	<b>15,331</b>	<b>80,080</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	73,702	18,893	92,595	76,991	18,925	95,916
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(2,513)</b>	<b>2,316</b>	<b>(197)</b>	<b>(12,242)</b>	<b>(3,594)</b>	<b>(15,836)</b>
Fund balances at 1 January 2021		1,249,864	4,719	1,254,583	1,262,106	8,313	1,270,419
<b>Fund balances at 31 December 2021</b>		<b>1,247,351</b>	<b>7,035</b>	<b>1,254,386</b>	<b>1,249,864</b>	<b>4,719</b>	<b>1,254,583</b>

The statement of financial activities includes all gains and losses recognised in the year.

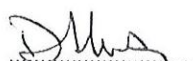
All income and expenditure derive from continuing activities.

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**BALANCE SHEET**

*AS AT 31 DECEMBER 2021*

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		1,240,000		1,240,263
<b>Current assets</b>					
Debtors	11	11,825		9,258	
Cash at bank and in hand		8,696		8,340	
		<u>20,521</u>		<u>17,598</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(6,135)</u>		<u>(3,278)</u>	
Net current assets			14,386		14,320
<b>Total assets less current liabilities</b>			<u>1,254,386</u>		<u>1,254,583</u>
<b>Income funds</b>					
Restricted funds	13		7,035		4,719
Unrestricted funds			1,247,351		1,249,864
			<u>1,254,386</u>		<u>1,254,583</u>

The financial statements were approved by the Trustees on 13/09/2022



D.G. Hinton  
Trustee

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
***FOR THE YEAR ENDED 31 DECEMBER 2021***

---

**1 Accounting policies**

**Charity information**

West Herts Community Church is a Trust.

**1.1 Accounting convention**

The accounts have been prepared in accordance with the Church's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Church.

**1.4 Incoming resources**

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.5 Resources expended**

Expenditure is accounted for on an accruals basis.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	25% straight line
Freehold land is not depreciated.	

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
***FOR THE YEAR ENDED 31 DECEMBER 2021***

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**1 Accounting policies (continued)**

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Church's contractual obligations expire or are discharged or cancelled.

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1 Accounting policies (continued)**

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2 Critical accounting estimates and judgements**

In the application of the Church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	41,380	18,074	59,454	50,689
Gift Aid recovered	11,043	3,135	14,178	8,246
	<u>52,423</u>	<u>21,209</u>	<u>73,632</u>	<u>58,935</u>

**4 Charitable activities**

	2021	2020
	£	£
Hall hire	16,760	13,597
Other income	-	166
Photocopier income	2,006	7,382
	<u>18,766</u>	<u>21,145</u>

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**5 Charitable activities**

	2021	2020
	£	£
Staff costs		
Depreciation and impairment	35,026	31,615
Utilities	263	395
Repairs and maintenance	4,688	5,752
Insurance	4,023	13,285
Office supplies	1,926	1,914
Children and youth	2,134	2,081
Telephone and IT	403	175
Subscriptions and licences	1,739	1,841
Hospitality and outreach	129	373
Photocopier charges	502	2,289
Conferences	3,841	4,889
Travel	-	560
Legal and professional fees	1,032	505
Other expenses	7,190	1,787
	1,501	1,480
	<u>64,397</u>	<u>68,941</u>
Grant funding of activities (see note 6)	25,618	24,335
Share of governance costs (see note 7)	2,580	2,640
	<u>92,595</u>	<u>95,916</u>
<b>Analysis by fund</b>		
Unrestricted funds	73,702	76,991
Restricted funds	18,893	18,925
	<u>92,595</u>	<u>95,916</u>

**6 Grants payable**

	2021	2020
	£	£
Grants to institutions:		
Partners In Harvest	960	1,120
Watford Schools Trust	140	180
Messy Church	60	-
	<u>1,160</u>	<u>1,300</u>
Grants to individuals	24,458	23,035
	<u>25,618</u>	<u>24,335</u>

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

7 Support costs	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Accountancy	-	2,580	2,580	-	2,640	2,640
	-	2,580	2,580	-	2,640	2,640
Analysed between Charitable activities	-	2,580	2,580	-	2,640	2,640

**8 Trustees**

The following trustees received salaries in the year:

R.A. Young £7,533 (2020: £7,533)

B.L. Young £Nil (2020: £1,667)

D.G. Hinton £10,000 (2020: £1,667)

**9 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Pastor	1	1
Administration and Accounts	2	3
Cleaner	1	1
	4	5
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	34,764	31,258
Other pension costs	262	357
	35,026	31,615

There were no employees whose annual remuneration was £60,000 or more.

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**10 Tangible fixed assets**

	Freehold land and buildings £	Computer equipment £	Total £
<b>Cost</b>			
At 1 January 2021	1,240,000	1,580	1,241,580
At 31 December 2021	1,240,000	1,580	1,241,580
<b>Depreciation and impairment</b>			
At 1 January 2021	-	1,317	1,317
Depreciation charged in the year	-	263	263
At 31 December 2021	-	1,580	1,580
<b>Carrying amount</b>			
At 31 December 2021	1,240,000	-	1,240,000
At 31 December 2020	1,240,000	263	1,240,263

**11 Debtors**

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	45	1,012
Other debtors	11,780	8,246
	11,825	9,258

**12 Creditors: amounts falling due within one year**

	2021 £	2020 £
Other taxation and social security	802	169
Trade creditors	2,561	908
Other creditors	-	101
Accruals and deferred income	2,772	2,100
	6,135	3,278

**WEST HERTS COMMUNITY CHURCH**  
**WORKING NAME: GARSTON COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**13 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Hope 4 India	4,265	13,751	(15,323)	2,693	21,079	(18,554)	5,218
Bethel Sozo	1,991	100	(2,091)	-	-	-	-
Tariro	85	150	-	235	60	-	295
M. Herrera: Peru	-	930	(930)	-	-	-	-
Outreach	1,972	400	(581)	1,791	70	(339)	1,522
	<u>8,313</u>	<u>15,331</u>	<u>(18,925)</u>	<u>4,719</u>	<u>21,209</u>	<u>(18,893)</u>	<u>7,035</u>

**14 Analysis of net assets between funds**

	Unrestricted £	Restricted £	Total £
Fund balances at 31 December 2021 are represented by:			
Tangible assets	1,240,000	-	1,240,000
Current assets/(liabilities)	7,351	7,035	14,386
	<u>1,247,351</u>	<u>7,035</u>	<u>1,254,386</u>

**15 Related party transactions**

There were no disclosable related party transactions during the year (2020 - none).

**WEST HERTS COMMUNITY CHURCH**

England & Wales - Charity number 1003525

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# Accounts

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Charity Registration No. 1003525

**GARSTON COMMUNITY CHURCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# **GARSTON COMMUNITY CHURCH**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

O. Rixon  
R.E. Garrod  
R.F. Smith  
N. Longman  
B.L. Young  
D.G. Hinton  
J. Hinton  
W.A.N. Brookes

(Appointed 15 September  
2020)

**Charity number**

1003525

**Registered office**

816 St Albans Road  
Garston  
Watford  
Herts  
WD25 9FL

**Independent examiner**

HB Accountants  
Plumpton House  
Plumpton Road  
Hoddesdon  
Hertfordshire  
EN11 0LB

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# GARSTON COMMUNITY CHURCH

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Independent examiner's report	3
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Balance sheet	5
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# **GARSTON COMMUNITY CHURCH**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

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The trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The Church's objects are the advancement of the Christian faith; the relief of persons who are in conditions of need, hardship or distress or who are aged or sick and; the advancement of education on the basis of Christian principles.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

### **Achievements and performance**

The Trustees were pleased to see an increase in Church membership attendance with a good number of baptisms during the year from invitations through outreaches and website. Regular outreach in Garston, Watford and Meriden estate have contributed to the increase of families with young children attending service on Sundays. We continue to maintain a strong presence in the local community through the outreaches with other churches joining us. The full range of church activities were maintained, including weekly prayer and bible study, children's meetings on Sundays and during the school summer holidays.

New initiatives include Programme Exodus, training in gospel ministry, healing and evangelism and a club for seniors. The Garston Hope4India ministry continues to grow in church planting and training of pastors and the welfare of orphans and widows. The Hope4India website and social media platform are helping to increase donations and highlighting the work being done in India.

The Gift Aid contribution to our funds this year was higher than usual, due to a retrospective claim.

### **Financial review**

Total income has fallen from £94,193 to £80,080 largely due to a large decrease in hall hire by £11,442 as a result of it being out of use as a result of the pandemic. Expenses have increased from £85,570 to £95,916 largely due to £7,560 being spent on masonry repair works to the main church roof and front elevation. As a result, overall there was a deficit of £15,836, whereas last year there was a surplus of £8,623. Net current assets have therefore fallen from £29,761 to £14,320, Tangible fixed assets are £1,240,263 versus £1,240,658 last year, of which £1,240,000 is the freehold land and buildings. Free reserves are now £9,601 versus £21,448 last year.

It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Church's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year.

The trustees has assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The Church was established under the trust deed dated 23 May 1991 and was registered on 19 July 1991.

The trustees who served during the year and up to the date of signature of the financial statements were:

R.A. Young (Deceased 25 May 2021)

O. Rixon

R.E. Garrod

R.F. Smith

N. Longman

B.L. Young

D.G. Hinton

# **GARSTON COMMUNITY CHURCH**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

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J, Hinton

W.A.N. Brookes

(Appointed 15 September 2020)

The Trustees are appointed by the Church Elders, who spiritually lead the Church. They are chosen from the membership of the Church, who are of good standing in the Church, and are of suitable age and reputation. They are responsible for overseeing the Church with regard to the requirements of the Charity Commission. The trustees meet four times a year, one meeting being the annual general meeting.

The trustees' report was approved by the Board of Trustees.

**D.G. Hinton**

Trustee

Dated: 28 September 2021

# **GARSTON COMMUNITY CHURCH**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF GARSTON COMMUNITY CHURCH**

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I report to the trustees on my examination of the financial statements of Garston Community Church (the Church) for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Church as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

HB Accountants

Plumpton House  
Plumpton Road  
Hoddesdon  
Hertfordshire  
EN11 0LB

Dated: 6 October 2021

# GARSTON COMMUNITY CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	<b>Notes</b>						
<b><u>Income from:</u></b>							
Donations and legacies	3	43,604	15,331	58,935	48,223	19,290	67,513
Charitable activities	4	21,145	-	21,145	26,680	-	26,680
<b>Total income</b>		<u>64,749</u>	<u>15,331</u>	<u>80,080</u>	<u>74,903</u>	<u>19,290</u>	<u>94,193</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	76,991	18,925	95,916	66,301	19,269	85,570
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(12,242)	(3,594)	(15,836)	8,602	21	8,623
Fund balances at 1 January 2020		<u>1,262,106</u>	<u>8,313</u>	<u>1,270,419</u>	<u>1,253,504</u>	<u>8,292</u>	<u>1,261,796</u>
<b>Fund balances at 31 December 2020</b>		<u><u>1,249,864</u></u>	<u><u>4,719</u></u>	<u><u>1,254,583</u></u>	<u><u>1,262,106</u></u>	<u><u>8,313</u></u>	<u><u>1,270,419</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# GARSTON COMMUNITY CHURCH

## BALANCE SHEET

AS AT 31 DECEMBER 2020

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	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	10		1,240,263		1,240,658
<b>Current assets</b>					
Debtors	11	9,258		2,442	
Cash at bank and in hand		8,340		30,878	
		<u>17,598</u>		<u>33,320</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(3,278)</u>		<u>(3,559)</u>	
Net current assets			14,320		29,761
<b>Total assets less current liabilities</b>			<u>1,254,583</u>		<u>1,270,419</u>
<b>Income funds</b>					
Restricted funds	13		4,719		8,313
Unrestricted funds			1,249,864		1,262,106
			<u>1,254,583</u>		<u>1,270,419</u>

The financial statements were approved by the Trustees on 28 September 2021

D.G. Hinton  
Trustee

# GARSTON COMMUNITY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

---

### 1 Accounting policies

#### Charity information

Garston Community Church is a Trust.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the Church's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Church.

#### 1.4 Incoming resources

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Resources expended

Expenditure is accounted for on an accruals basis.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	25% straight line
Freehold land is not depreciated.	

# GARSTON COMMUNITY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies (continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the Church's contractual obligations expire or are discharged or cancelled.

# GARSTON COMMUNITY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 1 Accounting policies (continued)

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Donations and gifts	37,641	13,048	50,689	54,409
Gift Aid recovered	5,963	2,283	8,246	13,104
	<u>43,604</u>	<u>15,331</u>	<u>58,935</u>	<u>67,513</u>

### 4 Charitable activities

	2020 £	2019 £
Hall hire	13,597	25,039
Other income	166	457
Photocopier income	7,382	1,184
	<u>21,145</u>	<u>26,680</u>

# GARSTON COMMUNITY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 5 Charitable activities

	2020	2019
	£	£
Staff costs	31,615	30,051
Depreciation and impairment	395	527
Utilities	5,752	6,513
Repairs and maintenance	13,285	9,850
Insurance	1,914	1,895
Office supplies	2,081	1,256
Children and youth	175	582
Telephone and IT	1,841	1,045
Subscriptions and licences	373	1,036
Hospitality and outreach	2,289	442
Photocopier charges	4,889	6,208
Conferences	560	175
Travel	505	1,098
Legal and professional fees	1,787	-
Other expenses	1,480	712
	<u>68,941</u>	<u>61,390</u>
Grant funding of activities (see note 6)	24,335	22,320
Share of governance costs (see note 7)	2,640	1,860
	<u>95,916</u>	<u>85,570</u>
<b>Analysis by fund</b>		
Unrestricted funds	76,991	66,301
Restricted funds	18,925	19,269
	<u>95,916</u>	<u>85,570</u>

### 6 Grants payable

	2020	2019
	£	£
Grants to institutions:		
Partners In Harvest	1,120	480
Watford Schools Trust	180	-
	<u>1,300</u>	<u>480</u>
Grants to individuals	23,035	21,840
	<u>24,335</u>	<u>22,320</u>

# GARSTON COMMUNITY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 7 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Accountancy	-	2,640	2,640	-	1,860	1,860
	<u>-</u>	<u>2,640</u>	<u>2,640</u>	<u>-</u>	<u>1,860</u>	<u>1,860</u>
	<u>-</u>	<u>2,640</u>	<u>2,640</u>	<u>-</u>	<u>1,860</u>	<u>1,860</u>
Analysed between Charitable activities	-	2,640	2,640	-	1,860	1,860
	<u>-</u>	<u>2,640</u>	<u>2,640</u>	<u>-</u>	<u>1,860</u>	<u>1,860</u>

### 8 Trustees

The following trustees received salaries in the year:

R.A. Young £7,533 (2019: £8,040)

B.L. Young £1,667 (2019: £2000)

D.G. Hinton £1,667 (2019: Nil)

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Pastor	1	1
Administration and Accounts	3	2
Cleaner	1	1
	<u>5</u>	<u>4</u>
	<u>5</u>	<u>4</u>

#### Employment costs

	2020 £	2019 £
Wages and salaries	31,258	28,995
Other pension costs	357	1,056
	<u>31,615</u>	<u>30,051</u>
	<u>31,615</u>	<u>30,051</u>

There were no employees whose annual remuneration was £60,000 or more.

# GARSTON COMMUNITY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 10 Tangible fixed assets

	Freehold land and buildings £	Computer equipment £	Total £
<b>Cost</b>			
At 1 January 2020	1,240,000	1,580	1,241,580
At 31 December 2020	<u>1,240,000</u>	<u>1,580</u>	<u>1,241,580</u>
<b>Depreciation and impairment</b>			
At 1 January 2020	-	922	922
Depreciation charged in the year	-	395	395
At 31 December 2020	<u>-</u>	<u>1,317</u>	<u>1,317</u>
<b>Carrying amount</b>			
At 31 December 2020	<u>1,240,000</u>	<u>263</u>	<u>1,240,263</u>
At 31 December 2019	<u>1,240,000</u>	<u>658</u>	<u>1,240,658</u>

### 11 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Trade debtors	1,012	75
Other debtors	8,246	2,367
	<u>9,258</u>	<u>2,442</u>

### 12 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	169	116
Trade creditors	908	1,583
Other creditors	101	-
Accruals and deferred income	2,100	1,860
	<u>3,278</u>	<u>3,559</u>

# GARSTON COMMUNITY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2020
	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 1 January 2020	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Hope 4 India	1,787	16,251	(13,773)	4,265	13,751	(15,323)	2,693
Bethel Sozo	2,681	1,370	(2,060)	1,991	100	(2,091)	-
Tariro	1,079	195	(1,189)	85	150	-	235
M. Herrera:							
Peru	2,245	169	(442)	-	930	(930)	-
Outreach	500	1,305	(1,805)	1,972	400	(581)	1,791
	<u>8,292</u>	<u>19,290</u>	<u>(19,269)</u>	<u>8,313</u>	<u>15,331</u>	<u>(18,925)</u>	<u>4,719</u>

### 14 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible assets	1,240,263	-	1,240,263
Current assets/(liabilities)	9,601	4,719	14,320
	<u>1,249,864</u>	<u>4,719</u>	<u>1,254,583</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).