

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

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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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 £
<i>Income receipts</i>					
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	-
<i>Total receipts</i>		<u>72,289</u>	<u>6,846</u>	<u>79,135</u>	<u>89,831</u>
<i>Payments</i>					
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
<i>Total payments</i>		<u>63,801</u>	<u>17,471</u>	<u>81,273</u>	<u>89,475</u>
Net of receipts / (payments) before transfers		8,488	(10,626)	(2,138)	356
Transfers between funds	5	(5,987)	5,987	-	-
Net movement in funds		<u>2,501</u>	<u>(4,639)</u>	<u>(2,138)</u>	<u>356</u>
Cash funds as at last year end		1,661	7,035	8,696	8,340
Cash funds at this year end	A	<u>4,162</u>	<u>2,396</u>	<u>6,558</u>	<u>8,696</u>

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 £
A Cash funds				
Cash at bank	4,162	2,396	6,558	8,696
	<u>4,162</u>	<u>2,396</u>	<u>6,558</u>	<u>8,696</u>
B Other monetary assets				
Gift aid due to charity	9,078	168	9,246	11,780
Other debtors	-	-	-	45
	<u>9,078</u>	<u>168</u>	<u>9,246</u>	<u>11,825</u>
C Liabilities				
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>8,835</u>	<u>-</u>	<u>8,835</u>	<u>6,135</u>
D Assets retained for charity's own use				
			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>1,241,830</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 £
2 Payments in relation to charitable activities undertaken directly				
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	-
	<u>60,464</u>	<u>2,816</u>	<u>63,280</u>	<u>63,857</u>

3 Grants paid in relation to charitable activities undertaken by others

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
	<u>3,337</u>	<u>14,655</u>	<u>17,992</u>	<u>25,618</u>

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>