

# 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

**INDEX**

Page 1	Legal & Administrative Details
Pages 2-3	Trustees' Report
Page 4	Independent Examiner's Report
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 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*  
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**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<b><i>Income receipts</i></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><i>Total receipts</i></b>		<b><u>58,081</u></b>	<b><u>6,128</u></b>	<b><u>64,209</u></b>	<b><u>79,135</u></b>
<b><i>Payments</i></b>					
Payments in relation to charitable activities undertaken directly	2	56,347	1,377	57,724	63,280
Grants paid in relation to charitable activities undertaken by others	3	1,491	4,693	6,184	17,992
<b><i>Total payments</i></b>		<b><u>57,839</u></b>	<b><u>6,070</u></b>	<b><u>63,908</u></b>	<b><u>81,273</u></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><u>(1,420)</u></b>	<b><u>1,721</u></b>	<b><u>301</u></b>	<b><u>(2,138)</u></b>
Cash funds as at last year end		4,162	2,396	6,558	8,696
<b>Cash funds at this year end</b>	A	<b><u>2,742</u></b>	<b><u>4,117</u></b>	<b><u>6,859</u></b>	<b><u>6,558</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 2023**

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
<b>A Cash funds</b>				
Cash at bank	2,160	4,117	6,277	6,558
Unbanked cheques and cash	582	-	582	-
	<u>2,742</u>	<u>4,117</u>	<u>6,859</u>	<u>6,558</u>
<b>B Other monetary assets</b>				
Gift aid due to charity	4,094	75	4,169	9,246
	<u>4,094</u>	<u>75</u>	<u>4,169</u>	<u>9,246</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>6,572</u>	<u>-</u>	<u>6,572</u>	<u>8,835</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>1,241,830</u>	

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

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

Oct 23, 2024

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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 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
	<u>56,347</u>	<u>1,377</u>	<u>57,724</u>	<u>63,280</u>

**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
	<u>1,491</u>	<u>4,693</u>	<u>6,184</u>	<u>17,992</u>

**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 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.