

# 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**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<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	57,724
Grants paid in relation to charitable activities undertaken by others	3	6,572	1,550	8,122	6,184
<b><i>Total payments</i></b>		<b><u>62,619</u></b>	<b><u>1,649</u></b>	<b><u>64,269</u></b>	<b><u>63,908</u></b>
Net of receipts / (payments) before transfers		6,539	605	7,144	301
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>	<b><u>301</u></b>
Cash funds as at last year end		2,742	4,117	6,859	6,559
<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>	<b><u>6,859</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 £
<b>A Cash funds</b>				
Cash at bank	8,963	4,716	13,680	6,277
Unbanked cheques and cash	323	-	323	582
	<u>9,286</u>	<u>4,716</u>	<u>14,003</u>	<u>6,859</u>
<b>B Other monetary assets</b>				
Gift aid due to charity	6,926	-	-	4,169
	<u>6,926</u>	<u>-</u>	<u>-</u>	<u>4,169</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>3,881</u>	<u>-</u>	<u>3,881</u>	<u>5,252</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 \(Nov 7, 2025 10:10:34 GMT\)](#)  
 -----  
 D G Hinton - trustee

Nov 7, 2025  
 -----  
 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	1,550	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.