LIBERTY TEA ROOMS AND COMMUNITY HUB

England & Wales · Charity number 1077335

Details

Other names	HEMEL HEMPSTEAD CHURCHES' BOOKSHOP, THE BASE HEMEL LTD, THE MUSTARD SEED
Status	Registered
Legal form	Charitable company
Company number	03826371
Registered	1999-09-08
Register	View on the Charity Commission register

Contact

Address	Liberty Tea Rooms 12 Bank Court Hemel Hempstead Hertfordshire HP1 1BS
Phone	07828918833
Email	hello@libertytearooms.co.uk
Website	http://www.libertytearooms.co.uk

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN HEMEL HEMPSTEAD OR ELSEWHERE AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED THE TRUSTEES) MAY FROM TIME TO TIME THINK FITB) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN THE SAID LOCATION OR ELSEWHERE AS THE TRUSTEES MAY THINK MAY APPROPRIATELY BE CARRIED OUT IN CONNECTION WITH THE MAIN OBJECT AT (A) ABOVE

Activities: Liberty Tea Rooms and Community HubCommunity Money Advice - Outreach, support, training & witness

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** HEMEL HEMPSTEAD AND ELSEWHERE
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£225,318	£223,891	-	-
2024-10-31	£185,678	£208,395	-	-
2023-10-31	£220,965	£194,112	-	-
2022-10-31	£154,836	£146,384	-	-
2021-10-31	£154,836	£146,384	-	-

Trustees

Name	Role	Appointed
Astria Archer		2023-11-30
Helen Mary Fellows		2019-01-31
MARK DAVID KITSON		2024-06-12
Nikki Jefferson		2014-06-10
Pauline Bowles		2014-06-10

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LIBERTY TEA ROOMS AND COMMUNITY HUB

England & Wales - Charity number 1077335

Accounts

Charity Registration No. 1077335
Company Registration No. 03826371(England & Wales)

Liberty Tea Rooms and Community Hub

Trustees' Report & Accounts

For the year ended 31st October 2025

Liberty Tea Rooms and Community Hub

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Liberty Tea Rooms and Community Hub

Legal & Administrative Information

Trustees	Mr Mark Kitson Chair Miss Astria Archer Mrs Pauline Bowles Mr Michael Burgess Mrs Helen Fellows Mrs Nikki Jefferson (formerly Daly) Mr Martin Warner - resigned 26th Febraury 2025
Treasurer	Mrs Helen Fellows
Secretary	Mrs Helen Fellows
Charity Number	1077335
Company Number	3826371
Principal Address	12 Bank Court Hemel Hempstead HP1 1BS
Independent Examiners	HB Accountants Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB
Bankers	Metro Bank 56-58 Marlowes Centre Hemel Hempstead Hertfordshire HP1 1DX

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2025

The trustees present their report and accounts for the year ended 31st October 2025. The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued March 2005. The trustees have due regard to guidance published by the Charity Commission on public benefit.

Structure, Governance and Management

Liberty Tea Rooms & Community Hub (LTR&CH) is a company limited by guarantee.

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr Martin Warner – Chair - resigned 26th February 2025
Miss Astria Archer
Mrs Pauline Bowles
Mr Michael Burgess
Mrs Helen Fellows
Mrs Nikki Jefferson
Mr Mark Kitson - appointed 12th June 2024. Chair w.e.f 26th February 2025

Trustees are appointed and removed by the Board of Trustees as outlined in the Articles of Association. The charity makes use of Charity Commission resources to inform and educate trustees about their responsibilities and assist them in their trustee role.

Management

Governance of the charity is undertaken at regular trustee meetings giving consideration to legal, financial, regulatory, risk and strategy matters. Operational matters, including implementation of trustee decisions, are delegated, and undertaken primarily by the CEO Mr Richard Evans, with the assistance of the trustees and others. Following the resignation of Mr.Owen Cooper wef 1st August 2024 Mrs Jacquiline Sheppard and Mrs Christina Bird carried out these functions until the appointment of the new CEO, Mr Richard Evans on 5th January 2025.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2025

Purposes of the charity

a) To promote the relief of those in need, hardship, distress, or other disadvantage due to youth, age, financial hardship, poverty, illness, disability, or homelessness.

b) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one of more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; poor educational or skills attainment; relationship and family breakdown; poor housing; crime (either as a victim of crime or as an offender rehabilitating into society).

c) The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

d) To promote and fulfil such other charitable purposes beneficial to the community in the said location or elsewhere as the trustees may think may appropriately be carried out in connection with the main objects at (a, b, c) above.

Achievement and Performance

Report by the chairman Mark Kitson:

This financial year has been one of very significant change for the Liberty Tea Rooms during which we said good bye to our founders, Kerry-Ann Cooper MBA and Owen Cooper, and our chair of trustees, Martin Warner, and welcomed our new CEO, Richard Evans. I have to say that we are grateful that the charity has come through each of these changes in extremely good shape.

Richard joined us in January and has simultaneously sought to understand the special team culture of the Tea Rooms, while making stronger connections with our local partners and supporters including church, business and civic leaders. All of our partners are tremendously important to us as we seek to remain integrated in local community and service provision for the benefit of all of our guests and service users. By the middle of the year Richard had started a major fundraising campaign titled "Save our Tea Rooms" in order to reengage individual and other local donors and to ask for their support in addressing a financial gap we were experiencing. The campaign was a terrific success, raising close to £50,000 in less than 6 months – a testament to the affection that local people have for the Tea Rooms, and to the legacy that Kerry-Ann, Owen and Martin left us all. At the same time Richard has changed the charity's income mix to rebalance our expectations around Tea Room revenues, local donations and grant funding.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2025

Report by the chairman Mark Kitson continued:

This new diversification of income means that the charity is more financially resilient and ready for the challenging economic and grant funding environment that we, like many other charities, find ourselves in. At the heart of all of this work has, and will always be, the work of our staff and volunteers. It is they who provide the radical hospitality and welcome to everyone they meet, seeking to accept, serve and bring hope to many who have reached the end of all other options. The strong team culture they live out is what has helped the charity to carry on successfully through a significant time of leadership change and financial challenge. Their heart and actions have led us to understand that there are four strands to what we do: a Tea Room, Debt Help, Wellbeing Hub and Church, and these will be developed further during 2025/26.

I'd like to thank all our donors, supporters, volunteers, staff and trustees for all the work they do for the Liberty Tea Rooms. We believe that the presence of the Tea Rooms in Hemel is critically important at this time, and we simply couldn't provide what we do without you all.

Mark Kitson

Achievements and Performance in relation to the charity's objects:

The Tea Rooms remain a cornerstone of the charity, blending commercial success with social purpose. Overall sixty five volunteers provided more than 16,000 hours of their time for the charity, serving the local community in the physical space of the Tea Rooms and in supporting those in the community who face difficulties and challenges.

The Tea Rooms continue to provide a warm, safe and accessible space for those in need within the community, providing warm food and drink to the homeless, access to facilities and acceptance by those who meet there.

The LCMA centre supported eight clients to clear £176k of debt. The LCMA advisers provided assistance with budgeting, debt advice and financial resilience. The demand for the service continues to grow. The charity coordinated and funded hampers for twenty one LCMA clients struggling with poverty, especially during holiday periods.

a) To promote the relief of those in need, hardship, distress, or other disadvantage due to youth, age, financial hardship, poverty, illness, disability, or homelessness.

The charity operated as a Foodbank distribution centre, open on Saturdays when the main centre was closed. Fifty eight parcels were distributed in the year.

The charity continued to operate a 'Pay It Forward' scheme which saw 291 visitors to the tea rooms benefit from warm food and drinks to the value of £1,366. The scheme enables the community to support one another with dignity.

Achievements and Performance in relation to the charity's objects continued:

The charity continued its work with Dacorum Borough Council to promote the borough as a good destination for business, and in relation to helping those in hardship within the community.

In addition the charity partnered with the following organisations during the year:
Social Services
Local school family support teams
Volunteer Centre
Hemel BID
Dacorum Community Trust
SANDS
Cornergate Foundation (Helping Ex-Offenders)
Hertfordshire Community Foundation
Churches Together Hemel Hempstead.
Hertfordshire Police
University of Hertfordshire

b) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The tea rooms provided a space for the following groups from the local community to meet:
Knit & Natter
Board Games with a Brew
Living Out Loud - group for young people with additional needs to meet
Men's Christian Group
Home schoolers

In total there were 216 separate sessions with hundreds of participants supported. There was positive feedback from attendees highlighting reduced isolation, improved confidence, and wellbeing. These groups remain essential in supporting mental health and fostering community connection.

c) The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

The charity actively provided volunteering opportunities for young people at risk of social exclusion and unemployment to gain experience and skills which will enable them to gain employment.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2025

Financial Review

The attached accounts set out a detailed summary of the LTR&CH's finances for the year ending 31st October 2025.These show that the year showed an overall surplus of £1,427 (2023/24 deficit £22,717). The LTR&CH started the year with reserves of £58,302; by the end of 2025 these had increased to £59,729.

Total income was £225,318 (2023/24 £185,678), an increase of £39,640, 21%, reflecting a £35,614,109%, increase in one-off donations and income from fundraising events. There were small reductions in regular giving, daily donations through the Tea Rooms, and gift aid.

Total expenditure was £223,891, (2023/24 £208,395), a 7% increase reflecting a 15% increase in employee costs as FTE headcount increased and a 3% increase in total building running costs.

The charity seeks to maintain reserves above £35,000, representing three months fixed costs.

On behalf of the Board of Trustees

Mark Kitson

Chair of Trustees

Date: 24th March 2026

Liberty Tea Rooms and Community Hub

Statement of Trustee Responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year, and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statement of recommended practice have been followed, subject to any departures disclosed and explained I the accounts.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Liberty Tea Rooms and Community Hub

Independent Examiner's Report to the trustees of Liberty Tearooms and Community Hub

I report to the trustees on my examination of the financial statements of Liberty Tea Rooms & Community Hub (the charity) for the year ended 31st October 2025 which are set out on pages 2-18.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with requirements of the Companies Act 2006 (the 2006 Act),

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act (the 2011 Act). In carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(b) of the 2011 Act.

Independent Examiners Statement

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 charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those record; or
3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland(FRS 102).

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.

Date 24 March 2026

HB Accountants

HB Accountants
Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire
EN11 0LB

Liberty Tea Rooms and Community Hub

Statement of Financial Activities for the Year ended 31st October 2025

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2024-2025	TOTAL FUNDS 2023-2024
INCOMING RESOURCES					
Voluntary Income	3(a)	93,337	5,120	98,457	63,852
Other voluntary incoming resources	3(b)	17,945	-	17,945	15,945
Resources from Charitable activity	4	101,284	-	101,284	102,581
Other Income	5	4,353	3,000	7,353	2,500
Income from investment	6	279	-	279	800
TOTAL INCOMING RESOURCES		**217,198**	**8,120**	**225,318**	**185,678**
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	199,273	1,800	201,073	175,256
The relief of needs & hardship through CAP/LCMA	7(b)	22,818	-	22,818	33,139
TOTAL RESOURCES EXPENDED		**222,091**	**1,800**	**223,891**	**208,395**
NET INCOMING/(OUTGOING) RESOURCES		**(4,893)**	**6,320**	**1,427**	**(22,717)**
TRANSFERS		-	-	-	-
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		**(4,893)**	**6,320**	**1,427**	**(22,717)**
GAINS AND LOSSES ON INVESTMENTS		**-**	**-**	**-**	**-**
NET MOVEMENT IN FUNDS		**(4,893)**	**6,320**	**1,427**	**(22,717)**
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2024		58,302	-	58,302	81,019
BALANCES CARRIED FORWARD AT 31 OCTOBER 2025		**53,409**	**6,320**	**59,729**	**58,302**

Liberty Tea Rooms and Community Hub

Statement of Financial Activities for the Year ended 31st October 2024

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2023-2024	TOTAL FUNDS 2022-2023
INCOMING RESOURCES					
Voluntary Income	3(a)	56,982	6,870	63,852	77,840
Other voluntary incoming resources	3(b)	-	15,945	15,945	16,945
Resources from Charitable activity	4	102,581	-	102,581	122,434
Other Income	5	2,500	-	2,500	3,300
Income from investment	6	800	-	800	446
TOTAL INCOMING RESOURCES		**162,863**	**22,815**	**185,678**	**220,965**
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	172,723	2,533	175,256	177,876
The relief of needs & hardship through CAP	7(b)	-	33,139	33,139	16,236
TOTAL RESOURCES EXPENDED		**172,723**	**35,672**	**208,395**	**194,112**
NET INCOMING/(OUTGOING) RESOURCES		**(9,860)**	**(12,857)**	**(22,717)**	**26,853**
TRANSFERS				-	-
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		**(9,860)**	**(12,857)**	**(22,717)**	**26,853**
GAINS AND LOSSES ON INVESTMENTS		**-**	**-**	**-**	**-**
NET MOVEMENT IN FUNDS		**(9,860)**	**(12,857)**	**(22,717)**	**26,853**
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2023		68,162	12,857	81,019	54,166
BALANCES CARRIED FORWARD AT 31 OCTOBER 2024		**58,302**	**-**	**58,302**	**81,019**

Liberty Tea Rooms and Community Hub

Statement of Financial Activities for the Year ended 31st October 2025

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2024-2025	TOTAL FUNDS 2023-2024
FIXED ASSETS					
Tangible fixed assets	11	4,336		4,336	**3,018**
		4,336	-	**4,336**	**3,018**
CURRENT ASSETS					
Stock	12	50		50	**50**
Debtors	13	1,189		1,189	**5,050**
Cash at bank and in hand		55,273	6,320	61,593	**52,887**
		56,512	**6,320**	**62,832**	**57,987**
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	14	7,439		7,439	**2,703**
NET CURRENT ASSETS		**49,073**	**6,320**	**55,393**	**55,284**
NET ASSETS		**53,409**	**6,320**	**59,729**	**58,302**
FUNDS					
Unrestricted		53,409	-	53,409	58,302
Designated		-	-	-	-
Restricted	15	-	6,320	6,320	-
TOTAL FUNDS		**53,409**	**6,320**	**59,729**	**58,302**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st October 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees of the charity on 24th March 2026 and signed on its behalf by:

Mark Kitson (chair)

H Fellows (Treasurer)

The notes on pages 12 to 18 form part of these accounts

1 Accounting policies

Charity information

The Liberty Tearooms & Community Hub is a company limited by guarantee.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity'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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 accounts.

1.4 Incoming resources

Income is recognised when the charity 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 charity 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 is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenses are included in the financial statements as they become due. Expenses include VAT where applicable as the charity cannot reclaim it.

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 basis:

Fixtures, fittings and equipment - 20-30% p.a. on a reducing balance basis.

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 charity 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 and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section11 '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 charity's balance sheet when the charity 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 clarified 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 charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

Payments to defined contribution retirement benefit schemes are charged as expenses as they fall due.

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

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity'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.

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2025
NOTES TO THE ACCOUNTS (CONTINUED)

Note		Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2024-2025	TOTAL FUNDS 2023-2024
3(a)	**Voluntary Income**				
	Donations:				
	Regular monthly giving	7,574		7,574	8,007
	One-off donations	37,466	5,120	42,586	31,031
	Donations through Stewardship Services	5,779		5,779	4,810
	One -off events & fundraising	25,661		25,661	1,602
	Income tax reclaimable	16,857		16,857	18,402
		93,337	**5,120**	**98,457**	**63,852**
3(b)	**Other voluntary incoming resources**				
	Grants	17,945		17,945	15,945
	Legacies			-	-
		17,945	**-**	**17,945**	**15,945**
4	**Income from operating activities: to further the Council's objects**				
				-	-
	Liberty Tea Rooms donations	101,284		101,284	102,581
		101,284	**-**	**101,284**	**102,581**
5	**Other Income**				
	Local Government Support	-	3,000	3,000	2,500
	Insurance claim	4,353		4,353	
		4,353	**3,000**	**7,353**	**2,500**
6	**Income from investment**				
	Interest receivable	279		279	800
		279	**-**	**279**	**800**
TOTAL INCOMING RESOURCES		**217,198**	**8,120**	**225,318**	**185,678**

Note		Unrestricted Funds	Restricted funds	TOTAL FUNDS 2024-2025	TOTAL FUNDS 2023-2024
7	**RESOURCES EXPENDED**				
7(a)	**Costs relating to purposes beneficial to the community:**				
	Rent	18,000		**18,000**	17,818
	Electricity and Water	10,913		**10,913**	13,464
	Insurance	1,952		**1,952**	1,826
	Website and IT	2,108		**2,108**	988
	Travel and parking	886		**886**	1,743
	Small Equipment and repairs	4,088		**4,088**	7,770
	Cleaning/Refuse Disposal	4,067		**4,067**	839
	Publicity & Printing	1,480		**1,480**	1,632
	Tea Room Food and Beverage	27,486		**27,486**	27,522
	Tea Room consumables	2,439		**2,439**	1,882
	Fund raising costs	3,526		**3,526**	77
	Salaries, NI and pension	114,260		**114,260**	90,385
	Governance costs	1,474		**1,474**	1,499
	Depreciation	1,607		**1,607**	1,514
	Training and meetings	1,464	1,800	**3,264**	1,373
	LTR Mobiles	400		**400**	2,173
	Sundry costs	3,123		**3,123**	2,751
		199,273	**1,800**	**201,073**	**175,256**
7(b)	**The relief of needs & hardship through CAP/LCMA**				
	Salaries, NI and pension	19,978		**19,978**	26,616
	HO fees	2,440		**2,440**	5,080
	Sundry costs	400		**400**	1,443
		22,818	-	**22,818**	**33,139**
	TOTAL RESOURCES EXPENDED	**222,091**	**1,800**	**223,891**	**208,395**

Note		2024-2025	2023-2024
8	**Governance costs**		
	Governance costs relating to purposes beneficial to the Community are:		
	Independent examination fees	1,440	1,440
	Compliance fees	34	59
		1,474	**1,499**

9 Trustees

Trustees' remuneration paid in the year was £0 (2023-2024:£0)
No trustees were reimbursed for expenses in the year (2023-24:0)
Expenses paid in the year totalled £0 (2023-2024: £0)

10 Employees

Number of employees

	2024-2025 Number	2023-2024 Number
The average monthly number of employees during the year was:		
Chief Executive	**1**	**1**
LCMA Manager/Employees	**2**	**1**
Liberty Tea Rooms Staff	**5**	**5**
	8	**7**
Full Time Equivalent headcount	**5**	**4**

Employment costs	2024-2025 £	2023-2024 £
Salaries	**130,049**	**113,387**
Social security costs	**11,917**	**6,879**
Pension contributions	**2,157**	**1,918**
NIC employment allowance	**(9,885)**	**(5,183)**
	134,238	**117,001**

I here were no employees whose annual emoluments were £60,000 or more

Note

		Fixtures, fittings & equipment £ Total
11	**Tangible fixed assets**	
	Cost	
	At 1 November 2024	16,687
	Additions	2,925
	Disposals	-
	At 31 October 2025	**19,612**
	Depreciation	
	At 1 November 2024	13,669
	Charge for the year	1,607
	Disposals	-
	Loss on disposal	-
	At 31 October 2025	**15,276**
	Net book value:	
	At 31 October 2025	**4,336**
	At 31 October 2024	**3,018**

		2024-2025 £	2023-2024 £
12	**Stock**		
	Tea Room supplies	**50**	**50**
13	**Debtors**		
	Income Tax recoverable	1,189	5,050
	Other debtors	-	-
		1,189	**5,050**
14	**Creditors: amounts falling due within one year**		
	Taxes and social security	2,106	1,263
	Accruals	5,333	1,440
		7,439	**2,703**

15 Restricted funds

	Balance at 1 November 2023	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 1 November 2024	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 October 2025
	£	£	£	£	£	£	£	£	£
Ambassador Project	2,000		(2,000)		-				-
CAP	10,324	22,815	(33,139)		-				-
Pre paid Gift cards	533		(533)		-				-
Kitchen Equipment					-	5,120			**5,120**
Marketing					-	3,000	(1,800)		**1,200**
	12,857	**22,815**	**(35,672)**	**0**	**0**	**8,120**	**(1,800)**	**0**	**6,320**

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 October 2025 are represented by:			
Tangible fixed assets	4,336		4,336
Current assets	56,512	6,320	62,832
Creditors: amounts falling due within one year	(7,439)		(7,439)
	53,409	**6,320**	**59,729**

17 Related party transactions

There were no related party transactions.

LIBERTY TEA ROOMS AND COMMUNITY HUB

England & Wales - Charity number 1077335

Accounts

Charity Registration No. 1077335
Company Registration No. 03826371(England & Wales)

Liberty Tea Rooms and Community Hub

Trustees' Report & Accounts

For the year ended 31st October 2024

Liberty Tea Rooms and Community Hub

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Liberty Tea Rooms and Community Hub

Legal & Administrative Information

Trustees	Mr Mark Kitson Chair Miss Astria Archer Mrs Pauline Bowles Mr Michael Burgess Mrs Helen Fellows Mrs Nikki Jefferson (formerly Daly) Mrs Deborah Wood -resigned 24th April 2024 Mr Martin Warner - resigned 26th Febraury 2025
Treasurer	Mrs Helen Fellows
Secretary	Mrs Helen Fellows
Charity Number	1077335
Company Number	3826371
Principal Address	12 Bank Court Hemel Hempstead HP1 1BS
Independent Examiners	HB Accountants Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB
Bankers	Metro Bank 56-58 Marlowes Centre Hemel Hempstead Hertfordshire HP1 1DX

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2024

The trustees present their report and accounts for the year ended 31st October 2024. The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued March 2005. The trustees have due regard to guidance published by the Charity Commission on public benefit.

Structure, Governance and Management

Liberty Tea Rooms & Community Hub (LTR&CH) is a company limited by guarantee.

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr Martin Warner – Chair - resigned 26th February 2025
Miss Astria Archer
Mrs Pauline Bowles
Mr Michael Burgess
Mrs Helen Fellows
Mrs Nikki Jefferson
Mr Mark Kitson - appointed 12th June 2024. Chair w.e.f 26th February 2025
Mrs Deborah Wood - resigned 24th April 2024

Trustees are appointed and removed by the Board of Trustees as outlined in the Articles of Association. The charity makes use of Charity Commission resources to inform and educate trustees about their responsibilities and assist them in their trustee role.

Management

Governance of the charity is undertaken at regular trustee meetings giving consideration to legal, financial, regulatory, risk and strategy matters. Operational matters, including implementation of trustee decisions, are delegated, and undertaken primarily by the CEO Mr Owen Cooper, with assistance of the trustees and others. Following the resignation of Mr.Owen Cooper wef 1st August 2024 Mrs Jacquiline Sheppard and Mrs Christina Bird carried out these functions until the appointment of a new CEO, Mr Richard Evans on 5th January 2025.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2024

Purposes of the charity

a) To promote the relief of those in need, hardship, distress, or other disadvantage due to youth, age, financial hardship, poverty, illness, disability, or homelessness.

b) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one of more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; poor educational or skills attainment; relationship and family breakdown; poor housing; crime (either as a victim of crime or as an offender rehabilitating into society).

c) The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

d) To promote and fulfil such other charitable purposes beneficial to the community in the said location or elsewhere as the trustees may think may appropriately be carried out in connection with the main objects at (a, b, c) above.

Achievement and Performance

Report by the chairman Mark Kitson:

In a time of increasing challenge in our communities, we have seen a year of tremendous change at the Liberty Tea Rooms and Community Hub. Despite all of these challenges we remain committed to supporting the people of Hemel Hempstead, working in partnership with churches, charities, businesses and our local authorities.

In July 2024 Kerry-Ann and Owen Cooper, the founders of the charity, began a phased departure from the charity to enable them to relocate and begin the next phase of their lives. Jacqui and the team provided outstanding support to the people they served and the trustees during this period while we searched for a new CEO. In January 2025 Richard Evans joined us as CEO, bringing significant charity, church and operational experience to lead the team into the future. In February 2025 Martin Warner, our chair of trustees, also stepped down in order to relocate, and I took over the role. As an experienced charity professional and board chair I very much hope I can help Richard and the board in every way possible.

Our sincere thanks go to Kerry-Ann, Owen and Martin without whom we wouldn't be here today.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2024

Report by the chairman Mark Kitson continued:

The charity has a strong team, solid impact results and stable finances but we face some challenges: we are now entering into second phase leadership as an organisation and we need to retain what has made us special while also enhancing it; we are seeing the causes of financial and personal poverty becoming more complex and need to broaden our support service offering; and the economics of our town centre are changing and we need to relocate to a more fit for purpose and high footfall location in order to meet more clients and remain financially secure. These needs are shaping our current planning for the priorities of Great Team; Growing Impact; and Sustainability and the Future.

Finally, I need to express my deepest thanks, on behalf of the trustees, to all our employes, our volunteers, partners and supporters who make it possible for us to carry on providing the support we do to the wonderful people of Hemel Hempstead.

Mark Kitson

Achievements and Performance in relation to the charity's objects:

a) To promote the relief of those in need, hardship, distress, or other disadvantage due to youth, age, financial hardship, poverty, illness, disability, or homelessness.

The provision of the tea rooms provided a safe and accessible space for those in need within the community, providing warm food and drink to the homeless, access to facilities and acceptance by those who meet there.

The LCMA centre began operating in September 2025 and has quickly become extremely busy, sought out by those in financial hardship.

The CAP Money and Lifeskills courses provided coaching and mentoring to those seeking to improve their budgeting skills and life skills,including cooking and 'living on a budget'.

The charity operated as a Foodbank distribution centre, open on Saturdays when the main centre was closed.

The charity coordinated and part-funded hampers for local families struggling with poverty especially during holiday periods.

The charity worked with Dacorum Police, providing space to have a 'cuppa with a copper' and providing a chaplaincy service until July 2024.

The charity continued to work with Oaklands college to provide opportunities for students primarily young adults, to gain valuable working experience as volunteers in the tea rooms.

Achievements and Performance in relation to the charity's objects continued:

The charity worked extensively with Dacorum Borough Council to promote the borough as a good destination for business, and in relation to helping those in hardship within the community.

In addition the charity partnered with the following organisations during the year:
Social Services
Local school family support teams
Volunteer Centre
Hemel BID
Dacorum Community Trust
SANDS
Cornergate Foundation (Helping Ex-Offenders)
Hertfordshire Community Foundation
Churches Together Hemel Hempstead.

b) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The charity continued to operate a group, 'Living Out Loud' for young people feeling socially excluded.

Various groups met at the tearooms as it provided a space for those with passions to share them. Groups included 'Knit & Natter', 'Board Games with a Brew, 'Yarnbombers and Bookworms.

The partnership with University of Hertfordshire continued as two more Occupational Therapy students carried out a ten-week placement gaining valuable experience in. helping those in need.

c) The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

Through partnership with many local agencies the charity recruited, trained and sought to develop volunteers from diverse backgrounds and with diverse challenges with the aim of them finding paid employment.

The charity maintained a close relationship with the local homeless charity DENS and provided a place for their financial inclusion worker to meet those facing homelessness and those with long-term reliance on the Foodbank centre.

The charity worked in partnership with the South Hill Centre and Jobcentre to help those facing barriers to employment, through the provision of money management workshops.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2024

Financial Review

The attached accounts set out a detailed summary of the LTR&CH's finances for the year ending 31st October 2024.These show that the year showed an overall deficit of £22,717 (2022/23 surplus £26,853). The LTR&CH started the year with reserves of £81,019; by the end of 2024 these had decreased to £58,302.

Total income was £185,678 (2022/23 £220,965), a decrease of £35,287, 16%, reflecting £19,853 decrease in daily donations to the tearooms, together with reductions in regular giving, £10,706 and fundraising events, £13,206. The reduction in income from these sources was partially offset by an increase in one-off donations of £8,772.

Total expenditure was £208,395, (2022/23 £194,112), a 7% increase reflecting a further 10% increase in energy costs together with a 20% increase in rent, which had been reduced during the pandemic period. Overall food,beverage and salary costs increased 6% reflecting the increased rate of inflation and the return from maternity leave, partially offset by reduced FTE headcount.

During the financial year there was a decrease in financial support for the charity from tearoom visitors and churches reflecting the pressures of an increase in the cost of living experienced by many in our community.

The charity seeks to maintain reserves above £35,000, representing three months fixed costs.

On behalf of the Board of Trustees



Mark Kitson

Chair of Trustees

Date: 16th July 2025

Liberty Tea Rooms and Community Hub

Statement of Trustee Responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year, and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statement of recommended practice have been followed, subject to any departures disclosed and explained I the accounts.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Liberty Tea Rooms and Community Hub

Independent Examiner's Report to the trustees of Liberty Tearooms and Community Hub

I report to the trustees on my examination of the financial statements of Liberty Tea Rooms & Community Hub (the charity) for the year ended 31st October 2024 which are set out on pages 2-18.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with requirements of the Companies Act 2006 (the 2006 Act),

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act (the 2011 Act). In carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(b) of the 2011 Act.

Independent Examiners Statement
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 charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those record; or
3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland(FRS 102).

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

HB Accountants
Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire
EN11 0LB

Date : 17/7/25

Liberty Tea Rooms and Community Hub

Statement of Financial Activities Including Income and Expenditure Account for the Year ended 31st October 2024

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2023-2024	TOTAL FUNDS 2022-2023
INCOMING RESOURCES					
Voluntary Income	3(a)	56,982	6,870	63,852	77,840
Other voluntary incoming resources	3(b)	-	15,945	15,945	16,945
Resources from Charitable activity	4	102,581	-	102,581	122,434
Other Income	5	2,500	-	2,500	3,300
Income from investment	6	800	-	800	446
TOTAL INCOMING RESOURCES		**162,863**	**22,815**	**185,678**	**220,965**
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	172,723	2,533	175,256	177,876
The relief of needs & hardship through CAP	7(b)	-	33,139	33,139	16,236
TOTAL RESOURCES EXPENDED		**172,723**	**35,672**	**208,395**	**194,112**
NET INCOMING/(OUTGOING) RESOURCES		**(9,860)**	**(12,857)**	**(22,717)**	**26,853**
TRANSFERS				-	-
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		**(9,860)**	**(12,857)**	**(22,717)**	**26,853**
GAINS AND LOSSES ON INVESTMENTS		-	-	-	-
NET MOVEMENT IN FUNDS		**(9,860)**	**(12,857)**	**(22,717)**	**26,853**
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2023		68,162	12,857	81,019	54,166
BALANCES CARRIED FORWARD AT 31 OCTOBER 2024		**58,302**	-	**58,302**	**81,019**

Liberty Tea Rooms and Community Hub

Statement of Financial Activities Including Income and Expenditure Account for the Year ended 31st October 2024

Year ended 31st October 2023	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2022-2023	TOTAL FUNDS 2021-2022
INCOMING RESOURCES					
Voluntary Income	3(a)	59,634	18,206	77,840	75,503
Other voluntary incoming resources	3(b)	-	16,945	16,945	5,406
Resources from Charitable activity	4	122,434	-	122,434	99,901
Other Income	5	2,500	800	3,300	4,000
Income from investment	6	446	-	446	37
TOTAL INCOMING RESOURCES		**185,014**	**35,951**	**220,965**	**184,847**
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	177,876	-	177,876	160,168
The relief of needs & hardship through CAP	7(b)	-	16,236	16,236	22,833
				-	
TOTAL RESOURCES EXPENDED		**177,876**	**16,236**	**194,112**	**183,001**
NET INCOMING/(OUTGOING) RESOURCES		**7,138**	**19,715**	**26,853**	**1,846**
TRANSFERS		11,121	(11,121)		
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		**18,259**	**8,594**	**26,853**	**1,846**
GAINS AND LOSSES ON INVESTMENTS					-
NET MOVEMENT IN FUNDS		**18,259**	**8,594**	**26,853**	**1,846**
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2022		49,903	4,263	54,166	52,320
BALANCES CARRIED FORWARD AT 31 OCTOBER 2023		**68,162**	**12,857**	**81,019**	**54,166**

Liberty Tea Rooms and Community Hub

Statement of Financial Position for the Year ended 31st October 2024

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2023-2024	TOTAL FUNDS 2022-2023
FIXED ASSETS					
Tangible fixed assets	11	3,018		3,018	**4,532**
		3,018	-	**3,018**	**4,532**
CURRENT ASSETS					
Stock	12	50		50	**50**
Debtors	13	5,050		5,050	**5,409**
Cash at bank and in hand		52,887	-	52,887	**73,392**
		57,987	-	**57,987**	**78,851**
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	14	2,703		2,703	**2,364**
NET CURRENT ASSETS		**55,284**	-	**55,284**	**76,487**
NET ASSETS		**58,302**	-	**58,302**	**81,019**
FUNDS					
Unrestricted		58,302	-	58,302	68,162
Designated		-	-	-	-
Restricted	15	-	-	-	12,857
TOTAL FUNDS		**58,302**	-	**58,302**	**81,019**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st October 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees of the charity on 16th July 2025 and signed on its behalf by:

Mark Kitson (chair)

H Fellows (Treasurer)

The notes on pages 12 to 18 form part of these accounts

1 Accounting policies

Charity information

The Liberty Tearooms & Community Hub is a company limited by guarantee.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity'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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 accounts.

1.4 Incoming resources

Income is recognised when the charity 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 charity 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 is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenses are included in the financial statements as they become due. Expenses include VAT where applicable as the charity cannot reclaim it.

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 basis:

Fixtures, fittings and equipment - 20-30% p.a. on a reducing balance basis.

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 charity 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 and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section11 '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 charity's balance sheet when the charity 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 clarified 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 charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

Payments to defined contribution retirement benefit schemes are charged as expenses as they fall due.

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

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity'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.

Liberty Tea Rooms and Community Hub

For the year ended 31st October 2024

NOTES TO THE ACCOUNTS (CONTINUED)

Note		Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2023-2024	TOTAL FUNDS 2022-2023
3(a)	**Voluntary Income**				
	Donations:				
	Regular monthly giving	7,027	980	8,007	18,713
	One-off donations	25,141	5,890	31,031	22,259
	Donations through Stewardship Services	4,810		4,810	4,198
	One -off events & fundraising	1,602		1,602	15,411
	Income tax reclaimable	18,402		18,402	17,259
		56,982	**6,870**	**63,852**	**77,840**
3(b)	**Other voluntary incoming resources**				
	Grants	-	15,945	15,945	16,945
	Legacies			-	-
		-	**15,945**	**15,945**	**16,945**
4	**Income from operating activities: to further the Council's objects**				
				-	-
	Liberty Tearooms donations	102,581		102,581	122,434
		102,581	**-**	**102,581**	**122,434**
5	**Other Income**				
	Local Government Support	2,500		2,500	3,300
		2,500	**-**	**2,500**	**3,300**
6	**Income from investment**				
	Interest receivable	800		800	446
		800	**-**	**800**	**446**
TOTAL INCOMING RESOURCES		**162,863**	**22,815**	**185,678**	**220,965**

Note		Unrestricted Funds	Restricted funds	TOTAL FUNDS 2023-2024	TOTAL FUNDS 2022-2023
7	**RESOURCES EXPENDED**				
7(a)	**Costs relating to purposes beneficial to the community:**				
	Rent	17,818		**17,818**	11,836
	Electricity and Water	13,464		**13,464**	12,285
	Insurance	1,826		**1,826**	1,771
	Website and IT	988		**988**	703
	Travel and parking	1,743		**1,743**	3,290
	Small Equipment and repairs	7,770		**7,770**	2,733
	Cleaning/Refuse Disposal	839		**839**	570
	Publicity & Printing	1,632		**1,632**	1,070
	Tea Room Food and Beverage	26,889	633	**27,522**	26,045
	Tea Room consumables	1,882		**1,882**	4,281
	Fund raising costs	77		**77**	450
	Salaries, NI and pension	88,485	1,900	**90,385**	105,698
	Governance costs	1,499		**1,499**	1,260
	Depreciation	1,514		**1,514**	1,202
	Training and meetings	1,373		**1,373**	868
	LTR Mobiles	2,173		**2,173**	2,173
	Sundry costs	2,751		**2,751**	1,641
		172,723	**2,533**	**175,256**	**177,876**
7(b)	**The relief of needs & hardship through CAP/LCMA**				
	Salaries, NI and pension		26,616	**26,616**	5,072
	HO fees		5,080	**5,080**	7,680
	Depreciation			**-**	251
	Sundry costs		1,443	**1,443**	3,233
		-	**33,139**	**33,139**	**16,236**
TOTAL RESOURCES EXPENDED		**172,723**	**35,672**	**208,395**	**194,112**

Note		2023-2024	2022-2023
8	**Governance costs**		
	Governance costs relating to purposes beneficial to the Community are:		
	Independent examination fees	1,499	1,440

9 Trustees

Trustees' remuneration paid in the year was £0 (2022-2023:£0)
No trustees were reimbursed for expenses in the year (2022-23:0)
Expenses paid in the year totalled £0 (2022-2023: £0)

10 Employees

Number of employees

	2023-2024 Number	2022-2023 Number
The average monthly number of employees during the year was:		
Chief Executive	1	1
Christians Against Poverty/LCMA Manager	1	1
Liberty Tea Rooms Staff	5	5
	7	7
Full Time Equivalent headcount	4	5

Employment costs	2023-2024 £	2022-2023 £
Salaries	113,387	106,527
Social security costs	6,879	6,368
Pension contributions	1,918	1,984
NIC employment allowance	(5,183)	(4,109)
	117,001	110,770

There were no employees whose annual emoluments were £60,000 or more

Note

11 Tangible fixed assets

	Fixtures, fittings & equipment £ Total
Cost	
At 1 November 2023	16,687
Additions	-
Disposals	-
At 31 October 2024	**16,687**
Depreciation	
At 1 November 2023	12,155
Charge for the year	1,514
Disposals	-
Loss on disposal	-
At 31 October 2024	**13,669**
Net book value:	
At 31 October 2024	**3,018**
At 31 October 2023	**4,532**

12 Stock

	2023-2024 £	2022-2023 £
Tea Room supplies	**50**	**50**

13 Debtors

Income Tax recoverable	5,050	5,409
Other debtors	-	-
	5,050	**5,409**

14 Creditors: amounts falling due within one year

Taxes and social security	1,263	1,104
Accruals	1,440	1,260
	2,703	**2,364**

15 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 1 November 2022	Incoming resources	Resources expended	Transfers	Balance at 1 November 2023	Incoming resources	Resources expended	Transfers	Balance at 31 October 2024
	£	£	£	£	£	£	£	£	£
Ambassador Project	1,000	1,000			2,000		(2,000)		0
CAP	3,018	33,284	(25,978)		10,324	22,815	(33,139)		0
CAP blessings	69	291	(360)		-				-
PIF	0	959	(959)		-				-
Pre paid Gift cards	176	417	(60)		533		(533)		0
	4,263	35,951	(27,357)	0	12,857	22,815	(35,672)	0	0

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 October 2024 are represented by:			
Tangible fixed assets	3,018		3,018
Current assets	57,987	-	57,987
Creditors: amounts falling due within one year	(2,703)		(2,703)
	58,302	-	58,302

17 Related party transactions

There were no related party transactions.

LIBERTY TEA ROOMS AND COMMUNITY HUB

England & Wales - Charity number 1077335

Accounts

Charity Registration No. 1077335
Company Registration No. 03826371(England & Wales)

Liberty Tea Rooms and Community Hub

Trustees' Report & Accounts

For the year ended 31st October 2023

Liberty Tea Rooms and Community Hub

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Liberty Tea Rooms and Community Hub

Legal & Administrative Information

Trustees	Mr Martin Warner – Chair Miss Astria Archer - appointed 30th November 2023 Mr Michael Burgess Mrs Helen Fellows Rev Austin Janes - resigned 7th September 2023 Mrs Nikki Jefferson (formerly Daly) Mrs Jane Ward - resigned 18th April 2023 Mrs Deborah Wood Mr Simon Wright - resigned 21st April 2023
Treasurer	Mrs Helen Fellows
Secretary	Mrs Helen Fellows
Charity Number	1077335
Company Number	3826371
Principal Address	12 Bank Court Hemel Hempstead HP1 1BS
Independent Examiners	HB Accountants Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB
Bankers	Metro Bank 56-58 Marlowes Centre Hemel Hempstead Hertfordshire HP1 1DX

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2023

The trustees present their report and accounts for the year ended 31st October 2023. The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued March 2005. The trustees have due regard to guidance published by the Charity Commission on public benefit.

Structure, Governance and Management

Liberty Tea Rooms & Community Hub (LTR&CH) is a company limited by guarantee.

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr Martin Warner – Chair
Mrs Pauline Bowles
Mr Michael Burgess
Mrs Helen Fellows
Rev Austin Janes - resigned 7th September 2023
Mrs Nikki Jefferson (formerly Daly)
Mrs Jane Ward - resigned 18th April 2023
Mrs Deborah Wood
Mr Simon Wright - resigned 21st April 2023
Miss Astria Archer - appointed 30th November 2023
Trustees are appointed and removed by the Board of Trustees as outlined in the Articles of Association. The charity makes use of Charity Commission resources and subscribes to Stewardship to inform and educate trustees about their responsibilities and assist them in their trustee role.

Management

Governance of the charity is undertaken at regular trustee meetings giving consideration to legal, financial, regulatory, risk and strategy matters. Operational matters, including implementation of trustee decisions, are delegated, and undertaken primarily by the CEO Mr Owen Cooper, with assistance of the trustees and others.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2023

Objectives and Activities

Objective-To promote and fulfil charitable purposes beneficial to the community.

The charity actively promotes inclusion to all people, which is at the heart of everything we offer to our community. We engage with all faiths, or none, irrespective of race, tribe, culture, gender, age or social and financial position.

Liberty Tea Rooms continues to operate successfully from its premises at 12 Bank Court, which is located at the heart of Hemel Hempstead Town Centre. We are open to our community Tuesday to Friday 9.30am to 4pm, as well as opening our doors at other times to host many different groups.

Objective-To advance the Christian faith in Hemel Hempstead

The foundation of the charity is built on our faith in Jesus and is at the heart of everything we do. The following activities express that faith:

The charity works in partnership and unity with 22 different churches, of all denominations, in Hemel Hempstead, Berkhamsted and Tring. The seven trustees of the charity represent 6 different churches

At the Tea Rooms we host prayer to the team at the start of the day, as well as praying for the afternoon shift of volunteers.

It is explained to every customer walking into the Tea Rooms, that we are a Christian charity that offers Christian services. Many of our customers have been offered prayer and signposted to one of our services

The CAP team offers prayer to every client they see and the vast majority accept this amazing gift. There is also an opportunity to share our testimony and explain the amazing freedom of the gospel. Clients are also signposted to other Christian services

If appropriate we invite clients to attend local Christian communities such as Sunday Church fellowship, courses or smaller church groups.

Training Programme for Volunteer Team

The charity excels at recruiting, empowering and developing a great volunteer team. We have people from very diverse backgrounds, which includes age, faith, education, work experience and confidence.

We have approximately sixty volunteers for the Tea Room operation and approximately another twenty volunteers that help with our CAP services, and the other events that we host.

Referrals come from the local volunteer bureau, other agencies, churches, customers, and colleges that help young people with learning disabilities and difficulties. This perfectly aligns with our heart for inclusion and unity. We have seen so many of our volunteers who have grown in confidence and ability.

We also have approximately twelve Community Bakers, who bless the charity with their remarkable baking skills.

A more focused approach on training has really developed our team, during this period. This has included an annual training day for all volunteers, which incorporated a fire drill, plus bespoke training for specific roles. We have also established quarterly staff meetings as an informal forum to discuss issues affecting LTR and its operations.

We also held our first Deaf Awareness Training, delivered by a registered trainer and interpreter, Debbie England.

Achievements and performance

Liberty Tea Rooms and Community Hub (LTR) has been operating in the Hemel Hempstead community since June 2017. The charity has gone from strength to strength continuing to engage with the local community and agencies providing ongoing support for our service users, customers and volunteers.

During this financial year we have seen a real increase in the support for the charity, from our customers, frontline agencies, churches and those people that require help from our free services and courses that we offer to our community.

Our CAP services (Debt Counselling centre, Money Management and Life Skill Courses) have been extremely popular, helping and giving hope to many people and families.

As we know the cost of living crisis has had a real financial impact on many families in our community; Liberty Tea Rooms and Community Hub has responded positively to this crisis. We have continued to offer our Pay it Forward scheme, whereby the hardest hit in our society can access a hot meal and cuppa. We also continue our partnership with the Dacorum Trussell Trust Foodbank and have seen an increase in families who need to access emergency food.

We have also developed some excellent partnerships, which have given so much more support for our staff and volunteers. This includes our work with Hertfordshire University, where we provided work placements for two of their Occupational Therapy students.

Other partnerships include Oaklands College, a special needs education provider for young adults, who have signposted some wonderful volunteers to join the Liberty family.

We have seen some huge developments in the growth of some of our younger volunteers. Most of this has been down to the nurturing that our Head of Kitchen has given them, but have also seen noticeable changes, both in engagement and confidence, from those that attended the life skills course run recently by Pauline Bowles.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2023

Groups Supporting our Drop in Centre

We have continued to receive support, as well as creating new partnerships, with organisations who are using the Tea Rooms as a drop in centre. These include the Alzheimer's Society and their Liberty Ladies (carers support group), Knit n Natter, Yarnbombers, DENS (supporting those struggling with the cost of living), Cornergate Foundation (Helping Ex-Offenders) and NHS Social Prescribers

We have also continued to build on more established groups such as : Unpaused, (Helping ladies with the menopause) SANDS (still born and Neonatal Death Syndrome) and the Neurodivergent Group,

Christmas Hamper Blessings

Every year the charity raises funds specifically to deliver Christmas hampers to bless a number of the families that we have been helping during the year. This year a team of volunteers put together thirty five hampers. The response, as always, was one of surprise and gratitude. This act of generosity shows the families that they matter and they are not on their own.

In addition, the charity worked in partnership with the local homeless charity DENS, to deliver fifteen Christmas food hampers on Christmas Eve to a further fifteen families that we were helping.

Christians Against Poverty Debt Centre

This award winning service operates out of Liberty Tea Rooms and was introduced to Hemel Hempstead in October 2006. This holistic service is offered to all people irrespective of their background or circumstances and is totally free. The Centre is led by Christina Bird, who returned from maternity leave in June 2023. Working alongside the Centre Manager there are another two trained debt coaches. During each month the coaches visited between four and six new clients at their homes. As well as offering excellent debt advice, each client is allocated a befriender to 'walk' with them and to give encouragement as they journey out of debt.

Team Update

The Debt Help team comprised:

- Christina Bird (Centre Manager, maternity leave until July '23)
- Simon Lee (Centre Manager (Maternity Cover) until July '23, then Debt Coach)
- Annette Hobbs (Debt Coach)
- Sharon Boyall (Debt Coach, stepped down March '23)

We are very grateful to Simon, for leading the Centre so well during Christina's Maternity Cover, and to Sharon, for all her service to the community through CAP.

We were also supported by Janet Wright, Helen Fellows, Liz Kerry and Caroline Young (Money Coaches), and Pauline Bowles, Kerry-Anne Cooper, and Colin Cartwright (Life Skills)

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2023

Debt Help Statistics

During this year:

- 45 First Appointments were booked
- 13 households went Debt Free (continuing our average of 1 per month)
- Of those, 10 were DROs, 2 were Bankruptcies, and 1 was a Debt Management Plan
- Clients had an average total debt of £20,574 (Sep '23)

Other Activities:

Two Life Skills courses held at two different locations attended by **28** delegates.
The CAP Money Team in Hemel Hempstead held four courses, with **41** delegates attending. The CAPMoney team in Berkhamsted hosted another three courses.
We also offered 'ad hoc' support to 61 people at the Liberty Tea Rooms, covering Food Bank referrals, budgeting help, and signposting to other organisations
Helping a number of vulnerable customers, who have become part of the Liberty team.

Community Partnership

We are proud of our network of partnerships and have built strong relationships with many other service providers in our community. In particular, this year we have been partnering with DENS to deliver a Financial Empowerment Project, funded by the Trussell Trust and aimed at reducing dependence on Food Banks. Our debt help, budgeting advice, and ad-hoc support have been included as part of this project. We have also had access to DENS' Financial Empowerment Manager, who offers additional 1-1 support to our clients.

The following are some of the groups and organisations we work with:
Dacorum Borough Council (Multiple Sectors)
DENS (Homeless Charity)-
Dacorum Police
Ascension Trust Street Pastors
Dacorum Foodbank
Social Services
JobCentre Plus
Local school family support teams
Volunteer Centre
Hemel BID
Dacorum Community Trust
SANDS
Cornergate Foundation (Helping Ex-Offenders)
Hertfordshire Community Foundation
Churches Together Hemel Hempstead.
Oaklands College

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2023

Financial Review

The attached accounts set out a detailed summary of the LTR&CH's finances for the year ending 31st October 2023.These show that the year showed an overall surplus of £26,853 (2021/22 £1,846). The LTR&CH started the year with reserves of £54,166; by the end of 2023 these had increased to £81,019.

Total income was £220,965 (2021/22 £184,847), a increase of £36,118, 20%, reflecting £22,533 increase in daily donations to the tearooms, fundraising events which raised £15,411, £12,574 more than last year, and grants totalling £16,945. The increased income from these sources was partially offset by £9,931 reduction in regular and one-off donations however regular giving by churches and individuals continues to underpin the work the charity carries out in the local community.

Total expenditure was £194,112, (2021/22 £183,001), a 6% increase reflecting 33% increase in energy costs together with a 20% increase in food and beverage costs in the tearooms. Overall salary costs increased 5% to £110,770 reflecting the increased rate of inflation partially offset by unpaid maternity leave.

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.
The trustees declare that they have approved the trustees report (including directors report) above.

Signed on behalf of the charity's trustees/directors

Martin Warner
Chair of Trustees

Date: 11.6.2024

Helen Fellows
Company Secretary and Trustee

Date: 11.6.2024

Liberty Tea Rooms and Community Hub

Statement of Trustee Responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year, and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statement of recommended practice have been followed, subject to any departures disclosed and explained I the accounts.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Liberty Tea Rooms and Community Hub

Statement of Financial Activities for the Year ended 31st October 2023

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2022-2023	TOTAL FUNDS 2021-2022
INCOMING RESOURCES					
Voluntary Income	3(a)	59,634	18,206	77,840	75,503
Other voluntary incoming resources	3(b)	-	16,945	16,945	5,406
Resources from Charitable activity	4	122,434	-	122,434	99,901
Other Income	5	2,500	800	3,300	4,000
Income from investment	6	446	-	446	37
TOTAL INCOMING RESOURCES		**185,014**	**35,951**	**220,965**	**184,847**
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	177,876	-	177,876	160,168
The relief of needs & hardship through CAP	7(b)	-	16,236	16,236	22,833
				-	
TOTAL RESOURCES EXPENDED		**177,876**	**16,236**	**194,112**	**183,001**
NET INCOMING/(OUTGOING) RESOURCES		**7,138**	**19,715**	**26,853**	**1,846**
TRANSFERS		11,121	(11,121)		
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		**18,259**	**8,594**	**26,853**	**1,846**
GAINS AND LOSSES ON INVESTMENTS					-
NET MOVEMENT IN FUNDS		**18,259**	**8,594**	**26,853**	**1,846**
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2022		49,903	4,263	54,166	52,320
BALANCES CARRIED FORWARD AT 31 OCTOBER 2023		**68,162**	**12,857**	**81,019**	**54,166**

Liberty Tea Rooms and Community Hub

Independent Examiner's Report to the trustees of Liberty Tearooms and Community Hub

I report to the trustees on my examination of the financial statements of Liberty Tea Rooms & Community Hub (the charity) for the year ended 31st October 2023 which are set out on pages 2-19.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with requirements of the Companies Act 2006 (the 2006 Act),

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act (the 2011 Act). In carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(b) of the 2011 Act.

Independent Examiners Statement
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 charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those record; or
3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which ids not a matter considered as part of an independent examination; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland(FRS 102).

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

HB Accountants

HB Accountants
Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire
EN11 0LB
Date....12/6/24.....

Liberty Tea Rooms and Community Hub

Statement of Financial Activities for the Year ended 31st October 2023

Year ended 31st October 2022	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2021-2022	TOTAL FUNDS 2020-2021
INCOMING RESOURCES					
Voluntary Income	3(a)	57,266	18,237	75,503	44,686
Other voluntary incoming resources	3(b)	406	5,000	5,406	3,830
Resources from Charitable activity	4	99,901	-	99,901	29,579
Other Income	5	4,000	-	4,000	76,715
Income from investment	6	37	-	37	26
TOTAL INCOMING RESOURCES		**161,610**	**23,237**	**184,847**	**154,836**
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	160,168	-	160,168	120,738
The relief of needs & hardship through CAP	7(b)	-	22,833	22,833	25,646
				-	
TOTAL RESOURCES EXPENDED		**160,168**	**22,833**	**183,001**	**146,384**
NET INCOMING/(OUTGOING) RESOURCES		**1,442**	**404**	**1,846**	**8,452**
TRANSFERS		(1,366)	1,366		
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		**76**	**1,770**	**1,846**	**8,452**
GAINS AND LOSSES ON INVESTMENTS					-
NET MOVEMENT IN FUNDS		**76**	**1,770**	**1,846**	**8,452**
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2020		49,827	2,493	52,320	43,868
BALANCES CARRIED FORWARD AT 31 OCTOBER 2021		**49,903**	**4,263**	**54,166**	**52,320**

Liberty Tea Rooms and Community Hub

Statement of Financial Position at 31st October 2023

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2022-2023	TOTAL FUNDS 2021-2022
FIXED ASSETS					
Tangible fixed assets	11	4,532		4,532	**4,756**
		4,532	-	**4,532**	**4,756**
CURRENT ASSETS					
Stock	12	50		50	**50**
Debtors	13	5,409		5,409	**4,267**
Cash at bank and in hand		60,535	12,857	73,392	**46,353**
		65,994	**12,857**	**78,851**	**50,670**
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	14	2,364		2,364	**1,260**
NET CURRENT ASSETS		**63,630**	**12,857**	**76,487**	**49,410**
NET ASSETS		**68,162**	**12,857**	**81,019**	**54,166**
FUNDS					
Unrestricted		68,162		68,162	49,903
Restricted	15		12,857	12,857	4,263
TOTAL FUNDS		**68,162**	**12,857**	**81,019**	**54,166**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st October 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees of the charity on 11.06.24 2024 and signed on its behalf by:

Martin Warner (chair)

H Fellows (Treasurer)

1 Accounting policies

Charity information

The Liberty Tearooms & Community Hub is a company limited by guarantee.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity'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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 accounts.

1.4 Incoming resources

Income is recognised when the charity 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 charity 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 is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenses are included in the financial statements as they become due. Expenses include VAT where applicable as the charity cannot reclaim it.

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 basis:

Fixtures, fittings and equipment - 20-30% p.a. on areducing balance basis.

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 charity 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 and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section11 '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 charity's balance sheet when the charity 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 clarified 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 charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

Payments to defined contribution retirement benefit schemes are charged as expenses as they fall due.

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

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity'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.

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2023
NOTES TO THE ACCOUNTS (CONTINUED)

Note		Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2022-2023	TOTAL FUNDS 2021-2022
3(a)	**Voluntary Income**				
	Donations:				
	Regular monthly giving	4,701	14,012	18,713	22,844
	One-off donations	18,065	4,194	22,259	25,755
	Donations through Stewardship Services	4,198		4,198	6,502
	One -off events & fundraising	15,411		15,411	2,837
	Income tax reclaimable	17,259		17,259	17,565
		59,634	**18,206**	**77,840**	**75,503**
3(b)	**Other voluntary incoming resources**				
	Grants		16,945	16,945	5,000
	Legacies			-	406
		-	**16,945**	**16,945**	**5,406**
4	**Income from operating activities: to further the Council's objects**			-	-
	Liberty Tearooms donations	122,434		122,434	99,901
		122,434	**-**	**122,434**	**99,901**
5	**Other Income**				
	Local Government Support	2,500	800	3,300	4,000
		2,500	**800**	**3,300**	**4,000**
6	**Income from investment**				
	Interest receivable	446		446	37
		446	**-**	**446**	**37**
TOTAL INCOMING RESOURCES		**185,014**	**35,951**	**220,965**	**184,847**

Note		Unrestricted Funds	Restricted funds	TOTAL FUNDS 2022-2023	TOTAL FUNDS 2021-2022
7	**RESOURCES EXPENDED**				
7(a)	**Costs relating to purposes beneficial to the community:**				
	Rent	11,836		**11,836**	11,496
	Electricity and Water	12,285		**12,285**	9,231
	Insurance	1,771		**1,771**	1,900
	Website and IT	703		**703**	1,505
	Travel and parking	3,290		**3,290**	3,912
	Small Equipment and repairs	2,733		**2,733**	2,176
	Cleaning/Refuse Disposal	570		**570**	-
	Publicity & Printing	1,070		**1,070**	1,213
	Tea Room Food and Beverage	26,045		**26,045**	21,724
	Tea Room consumables	4,281		**4,281**	5,216
	Fund raising costs	450		**450**	332
	Salaries, NI and pension	105,698		**105,698**	96,613
	Governance costs	1,260		**1,260**	1,260
	Depreciation	1,202		**1,202**	1,286
	Training and meetings	868		**868**	493
	LTR Mobiles	2,173		**2,173**	745
	Sundry costs	1,641		**1,641**	1,066
		177,876	**-**	**177,876**	**160,168**
7(b)	**The relief of needs & hardship through CAP**				
	Salaries, NI and pension		5,072	**5,072**	8,810
	HO fees		7,680	**7,680**	10,080
	Depreciation		251	**251**	495
	Sundry costs		3,233	**3,233**	3,448
		-	**16,236**	**16,236**	**22,833**
TOTAL RESOURCES EXPENDED		**177,876**	**16,236**	**194,112**	**183,001**

Note		2022-2023	2021-2022
8	**Governance costs**		
	Governance costs relating to purposes beneficial to the Community are:		
	Independent examination fees	1,260	1,260

9 Trustees

Trustees' remuneration paid in the year was £0 (2021-2022:£13,347)
No trustees were reimbursed for expenses in the year (2021-22:1)
Expenses paid in the year totalled £0 (2021-2022: £13)

10 Employees

Number of employees

	2022-2023 Number	2021-2022 Number
The average monthly number of employees during the year was:		
Chief Executive	1	1
Christians Against Poverty Manager	1	1
Liberty Tea Rooms Staff	5	5
	7	7

Employment costs	2022-2023 £	2021-2022 £
Salaries	106,527	102,157
Social security costs	6,368	7,119
Pension contributions	1,984	1,537
NIC employment allowance	(4,109)	(5,390)
	110,770	105,423

There were no employees whose annual emoluments were £60,000 or more

Note

11 Tangible fixed assets

	Unrestricted	Restricted	Fixtures, fittings & equipment £ Total
Cost			
At 1 November 2022	14,658	1,500	16,158
Additions	1,229		1,229
Disposals	(700)		(700)
At 31 October 2023	**15,187**	**1,500**	**16,687**
Depreciation			
At 1 November 2022	10,907	495	11,402
Charge for the year	1,202	251	1,453
Disposals	(700)		(700)
Loss on disposal			0
At 31 October 2023	**11,409**	**746**	**12,155**
Net book value:			
At 31 October 2023	**3,778**	**754**	**4,532**
At 31 October 2022	**3,751**	**1,005**	**4,756**

12 Stock

	2022-2023 £	2021-2022 £
Tea Room supplies	**50**	**50**

13 Debtors

Income Tax recoverable	5,409	2,736
Other debtors	-	1,531
	5,409	**4,267**

14 Creditors: amounts falling due within one year

Taxes and social security	1,104	-
Accruals	1,260	1,260
	2,364	**1,260**

15 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 1 November 2021	Incoming resources	Resources expended	Transfers	Balance at 1 November 2022	Incoming resources	Resources expended	Transfers	Balance at 31 October 2023
	£	£	£	£	£	£	£	£	£
DBC Community Grant	81		(81)		0				-
Other donations	39		(39)		0				-
Ambassador Project	1,000				1,000	1,000			2,000
CAP	777	21,929	(21,388)	1,700	3,018	33,284	(15,926)	(10,052)	10,324
CAP blessings	50	631	(562)	(50)	69	291	(310)	(50)	-
PIF	122	641	(763)		0	959		(959)	-
Pre paid Gift cards	424	36		(284)	176	417		(60)	533
	2,493	23,237	(22,833)	1,366	4,263	35,951	(16,236)	(11,121)	12,857

The fund represents monies given for specific purposes, some of which have not yet been fully utilised. The transfers relate to the use of these funds to purchase goods and services under the terms of the donations and grants.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 October 2023 are represented by:			
Tangible fixed assets	4,532		4,532
Current assets	65,994	12,857	78,851
Creditors: amounts falling due within one year	(2,364)		(2,364)
	68,162	12,857	81,019

17 Related party transactions

There were no related party transactions.

LIBERTY TEA ROOMS AND COMMUNITY HUB

England & Wales - Charity number 1077335

Accounts

Charity Registration No. 1077335
Company Registration No. 03826371(England & Wales)

Liberty Tea Rooms and Community Hub



Trustees' Report & Accounts

For the year ended 31st October 2022

Liberty Tea Rooms and Community Hub

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Liberty Tea Rooms and Community Hub

Legal & Administrative Information

Trustees	Mr Martin Warner – Chair – appointed 25th January 2022 Mr David Young – resigned – 2nd November 2021 Mr David Bowles - resigned 22nd October 2022 Mrs Pauline Bowles Mr Michael Burgess - appointed 16th October 2022 Mr Owen Cooper - resigned 6th July 2022 Mrs Helen Fellows Rev Austin Janes Mrs Nikki Jefferson (formerly Daly) Mrs Jane Ward - resigned 18th April 2023 Mrs Deborah Wood - appointed 10th May 2022 Mr Simon Wright - resigned 21st April 2023
Treasurer	Mrs Helen Fellows
Secretary	Mr Simon Wright
Charity Number	1077335
Company Number	3826371
Principal Address	12 Bank Court Hemel Hempstead HP1 1BS
Independent Examiners	HB Accountants Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB
Bankers	Metro Bank 56-58 Marlowes Centre Hemel Hempstead Hertfordshire HP1 1DX

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2022

The trustees present their report and accounts for the year ended 31st October 2022. The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued March 2005. The trustees have due regard to guidance published by the Charity Commission on public benefit.

Structure, Governance and Management
Liberty Tea Rooms & Community Hub (LTR&CH) is a company limited by guarantee.

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr Martin Warner – Chair – appointed 25th January 2022
Mr David Young – resigned – 2nd November 2021
Mr David Bowles - resigned 22nd October 2022
Mrs Pauline Bowles
Mr Michael Burgess - appointed 16th October 2022
Mr Owen Cooper - resigned 6th July 2022
Mrs Helen Fellows
Rev Austin Janes
Mrs Nikki Jefferson (formerly Daly)
Mrs Jane Ward - resigned 18th April 2023
Mrs Deborah Wood - appointed 10th May 2022
Mr Simon Wright - resigned 21st April 2023
Trustees are appointed and removed by the Board of Trustees as outlined in the Articles of Association. The charity makes use of Charity Commission resources and subscribes to Stewardship to inform and educate trustees about their responsibilities and assist them in their trustee role.

Management

Governance of the charity is undertaken at regular trustee meetings giving consideration to legal, financial, regulatory, risk and strategy matters. Operational matters, including implementation of trustee decisions, are delegated, and undertaken primarily by the CEO Mrs Kerry-Anne Cooper, with assistance of the trustees and others.

CEO Report

Liberty Tea Rooms and Community Hub has been operating in the Hemel Hempstead community since June 2017. The charity has gone from strength to strength continuing to engage with the local community and agencies providing ongoing support for our service users, customers and volunteers.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2022

Coming out of the Covid 19 lockdown was a challenging time as we reopened our door to the community in August 2021. Publicity was vital as the charity worked hard to bring back our customers as well as maintaining our free services and restarting our empowerment groups. Some of the groups we host are as follows:

SANDS (Still Born and Neonatal Death Support).
This has been an invaluable support group for those grieving the loss of a baby or a child. Our warm and engaging atmosphere is particularly comforting and far less clinical to the usual hospital setting.

Cuppa with a Coppa
This monthly drop in surgery offers members of the community somewhere safe to report any concerns and or local crime. It is also worth noting that the CEO of the charity, Kerry-Anne Cooper, is Dacorum Police Chaplain, who has developed an excellent working relationship with the Police.

Afternoon Tea Parties
These events offer us a great opportunity to host many different parties in our community. It raises awareness for the charity, especially signposting people to our free services and the help that is offered.

Neurodiversity Group
This group offers real support to those who live in our community but feel lost and isolated due to not fitting into the mainstream.

Christmas Hamper Blessings
Every year the charity raises funds specifically to deliver Christmas hampers to bless a number of the families that we have been helping during the year. This year a team of volunteers put together thirty three hampers and then delivered them to the families. The response as always was one of surprise and gratitude. This act of generosity shows the families that they matter and they are not on their own.
Further to this, the charity works in partnership with the local homeless charity DENS, with delivering fifteen Christmas food hampers on Christmas Eve. The charity was able to bless a further fifteen families that we were helping.

Christians Against Poverty Debt Centre
This award winning service operates out of Liberty Tea Rooms and was introduced to Hemel Hempstead in October 2006. This holistic service is offered to all people irrespective of their background or circumstances and is totally free. The Centre is led by Christina Bird, who went on maternity leave in June 2022 for one year. In her absence, Simon Lee stepped in to lead the team as Centre Manager. Working alongside the Centre Manager there are another three trained debt coaches. During each month the centre visits between four and six new clients at their homes. As well as offering excellent debt advice, each client is allocated a befriender to 'walk' with them and to give encouragement as they journey out of debt.

During this reporting year the Debt Centre helped 12 local families find freedom from debt.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2022

As well as the Debt Centre, CAP also offers three other services to our local community:

Life Skills. This service consists of an eight week course helping people with good life skills, such as prudent budgeting, sensible shopping and good cooking tips. The team consists of 3 coaches. The courses are offered into the community, whereby different agencies can host, ensuring their service users access this great resource. The first course of 8 weeks ran in October and November 2021 and was hosted by Druglink, where 10 delegates attended. The second course in this period was run in April and May 2022 hosted by South Hill Centre and was attended by 12 delages.

CAP Money. This service consists of three two hour sessions, helping people to budget and save., using online tools such as a financial budget plan. The team consists of five money coaches. The courses alternate between in person and online. The service is also offered to other agencies in the town for the service users and staff

Objective-To advance the Christian faith in Hemel Hempstead
The foundation of the charity is built on our faith in Jesus and is at the heart of everything we do. The following is the activities that express that faith:

The charity works in partnership and unity with 22 different churches, of all denominations, in Hemel Hempstead, Berkhamsted and Tring. The nine trustees of the charity represent 5 different churches
At the Tea Rooms we host prayer to the team at the start of the day, as well as praying for the afternoon shift of volunteers.
It is explained to every customer walking into the Tea Rooms, that we are a Christian charity that offers Christian services. Many of our customers have been offered prayer and signposted to one of our services
The CAP team offers prayer to every client they see and the large majority except this amazing gift. There is also an opportunity to share our testimony and explain the amazing freedom of the gospel. Clients are also signposted to other Christian services
As we work with clients and they are open to spiritual things, we also invite them to Christian communities such as Sunday Church fellowship, courses or smaller church groups.

Objective-To promote and fulfil charitable purposes beneficial to the community.

The charity actively promotes inclusion to all people, which is at the heart of everything we offer to our community. We engage with all faiths, or none, irrespective of race, tribe, culture, gender, age or social and financial position.
Liberty Tea Rooms continues to operate successfully from its premises at 12 Bank Court, which is located at the heart of Hemel Hempstead Town Centre. We are open to our community Tuesday to Friday 9.30am to 4pm, as well as opening our doors at other times to host the different groups that have been mentioned in this report.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2022

Volunteer Team
The charity excels at recruiting, empowering and developing a great volunteer team. We have people from very diverse backgrounds, which includes age, faith, education, work experience and confidence.
We have approximately sixty volunteers for the Tea Room operation and approximately another thirty five volunteers that help with our CAP services, and the other events that we host

Referrals come from the local volunteer bureau, other agencies, churches, customers, and colleges that help young people with learning disabilities and difficulties. This perfectly lines up with our heart for inclusion and unity. We have seen so many of our volunteers who have grown in confidence and ability.

We also have approximately twelve Community Bakers, who bless the charity with their remarkable baking skills.

Community Partnership
Partnerships are at the heart of the charity. The following are some of the groups and organisations we work with
Dacorum Borough Council (Multiple Sectors)
DENS (Homeless Charity)-
Dacorum Police
Ascension Trust Street Pastors
Dacorum Foodbank
Social Services
JobCentre Plus
Local school family support teams
Volunteer Centre
Hemel BID
Dacorum Community Trust
SANDS
Cornergate Foundation (Helping Ex-Offenders)
Churches Together Hemel Hempstead.

Achievement and Performance:
A summary of achievements is provided below
Our continued partnership work with all of the above organisation and groups
Coming back from Covid 19, has been a real success. Increasing our customer footfall and ensuring all our FREE services and courses continue to operate

Two Life Skills completed at two different organisations with twenty two delegates attending

The CAP Debt Centre helped on average at least one family each month journey out of debt.
The CAP Money Team in Hemel Hempstead held four courses, with forty delegates attending. On top of that the team in Berkhamsted hosted another three courses.
Helping a number of vulnerable customers, who have become part of the Liberty team.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2022

Financial Review

The attached accounts set out a detailed summary of the LTR&CH's finances for the year ending 31st October 2022.These show that the year showed an overall surplus of £1,846 (2020/21 £8,452). The LTR&CH started the year with reserves of £52,320; by the end of 2022 these had increased to £54,166.

The Tea Rooms remained fully open during the reporting period (2020/21 closed nine months of reporting period).

Total income was £184,847 (2020/21 £154,836), a increase of £30,011, partly reflecting the opening of the tea rooms for the entire period of reporting and consequent donations by taxpayers increasing donations by 25%. In addition one-off donations by individuals of £25,755 were received, together these donations resulted in a £13,609 increase in income tax recovered through the Gift Aid scheme in the period.
Regular giving by churches and individuals continued enabling the charity to continue its work in the community.

Total expenditure was £183,001, (2020/21 £146,384), a 25% increase reflecting the increased operating costs of the tea rooms and the employment of a Community Development manager.

On behalf of the Board of Trustees



Martin Warner

Chair of Trustees

Date: 29/6/23

Liberty Tea Rooms and Community Hub

Statement of Trustee Responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year, and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statement of recommended practice have been followed, subject to any departures disclosed and explained I the accounts.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Liberty Tea Rooms and Community Hub

Independent Examiner's Report to the trustees of Liberty Tearooms and Community Hub

I report to the trustees on my examination of the financial statements of Liberty Tea Rooms & Community Hub (the charity) for the year ended 31st October 2022 which are set out on pages 2-18.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with requirements of the Companies Act 2006 (the 2006 Act),

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act (the 2011 Act). In carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(b) of the 2011 Act.

Independent Examiners Statement
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 charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those record; or
3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which ids not a matter considered as part of an independent examination; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland(FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn I 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
Date : 6/7/23

Liberty Tea Rooms and Community Hub

Statement of Financial Activities for the Year ended 31st October 2022

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2021-2022	TOTAL FUNDS 2020-2021
INCOMING RESOURCES					
Voluntary Income	3(a)	57,266	18,237	75,503	44,686
Other voluntary incoming resources	3(b)	406	5,000	5,406	3,830
Resources from Charitable activity	4	99,901	-	99,901	29,579
Other Income	5	4,000	-	4,000	76,715
Income from investment	6	37	-	37	26
TOTAL INCOMING RESOURCES		**161,610**	**23,237**	**184,847**	**154,836**
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	160,168	-	160,168	120,738
The relief of needs & hardship through CAP	7(b)	-	22,833	22,833	25,646
TOTAL RESOURCES EXPENDED		**160,168**	**22,833**	**183,001**	**146,384**
NET INCOMING/(OUTGOING) RESOURCES		**1,442**	**404**	**1,846**	**8,452**
TRANSFERS		(1,366)	1,366		
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		**76**	**1,770**	**1,846**	**8,452**
GAINS AND LOSSES ON INVESTMENTS					-
NET MOVEMENT IN FUNDS		**76**	**1,770**	**1,846**	**8,452**
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2021		49,827	2,493	52,320	43,868
BALANCES CARRIED FORWARD AT 31 OCTOBER 2022		**49,903**	**4,263**	**54,166**	**52,320**

Liberty Tea Rooms and Community Hub

Statement of Financial Activities for the Year ended 31st October 2022

Year ended 31st October 2021	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2020-2021	TOTAL FUNDS 2019-2020
INCOMING RESOURCES					
Voluntary Income	3(a)	24,350	20,336	44,686	71,576
Other voluntary incoming resources	3(b)	830	3,000	3,830	-
Resources from Charitable activity	4	29,579	-	29,579	32,703
Other Income	5	76,715	-	76,715	70,827
Income from investment	6	26	-	26	71
TOTAL INCOMING RESOURCES		**131,500**	**23,336**	**154,836**	**175,177**
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	120,616	122	120,738	109,044
The relief of needs & hardship through CAP	7(b)	-	25,646	25,646	37,742
TOTAL RESOURCES EXPENDED		**120,616**	**25,768**	**146,384**	**146,786**
NET INCOMING/(OUTGOING) RESOURCES		**10,884**	**(2,432)**	**8,452**	**28,391**
TRANSFERS		(4,805)	4,805		
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		**6,079**	**2,373**	**8,452**	**28,391**
GAINS AND LOSSES ON INVESTMENTS					
NET MOVEMENT IN FUNDS		**6,079**	**2,373**	**8,452**	**28,391**
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2020		43,748	120	43,868	15,477
BALANCES CARRIED FORWARD AT 31 OCTOBER 2021		**49,827**	**2,493**	**52,320**	**43,868**

Liberty Tea Rooms and Community Hub

Statement of Financial Activities for the Year ended 31st October 2022

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2021-2022	TOTAL FUNDS 2020-2021
FIXED ASSETS					
Tangible fixed assets	11	4,756		4,756	**2,598**
		4,756	-	**4,756**	**2,598**
CURRENT ASSETS					
Stock	12	50		50	**50**
Debtors	13	4,267		4,267	**3,815**
Cash at bank and in hand		42,090	4,263	46,353	**47,916**
		46,407	**4,263**	**50,670**	**51,781**
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	14	1,260		1,260	**2,059**
NET CURRENT ASSETS		**45,147**	**4,263**	**49,410**	**49,722**
NET ASSETS		**49,903**	**4,263**	**54,166**	**52,320**
FUNDS					
Unrestricted		49,903		49,903	49,827
Designated				-	-
Restricted	15		4,263	4,263	2,493
TOTAL FUNDS		**49,903**	**4,263**	**54,166**	**52,320**
		-	-	-	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st October 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees of the charity on 29th June 2023 and signed on its behalf by:

Martin Warner (chair)

H Fellows (Treasurer)

The notes on pages 12 to 18 form part of these accounts

1 Accounting policies

Charity information

The Liberty Tearooms & Community Hub is a company limited by guarantee.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity'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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 accounts.

1.4 Incoming resources

Income is recognised when the charity 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 charity 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 is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenses are included in the financial statements as they become due. Expenses include VAT where applicable as the charity cannot reclaim it.

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 basis:

Fixtures, fittings and equipment - 20-30% p.a. on areducing balance basis.

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 charity 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 and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section11 '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 charity's balance sheet when the charity 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 clarified 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 charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

Payments to defined contribution retirement benefit schemes are charged as expenses as they fall due.

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

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity'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.

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2022
NOTES TO THE ACCOUNTS (CONTINUED)

Note		Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2021-2022	TOTAL FUNDS 2020-2021
3(a)	**Voluntary Income**				
	Donations:				
	Regular monthly giving	6,959	15,885	22,844	21,441
	One-off donations	23,779	1,976	25,755	8,106
	Donations through Stewardship Services	6,502		6,502	6,319
	One -off events & fundraising	2,461	376	2,837	4,864
	Income tax reclaimable	17,565		17,565	3,956
		57,266	**18,237**	**75,503**	**44,686**
3(b)	**Other voluntary incoming resources**				
	Grants		5,000	5,000	3,000
	Donations, appeals, etc	-		-	-
	Legacies	406		406	830
		406	**5,000**	**5,406**	**3,830**
4	**Income from operating activities: to further the Council's objects**				
				-	-
	Liberty Tearooms donations	99,901		99,901	29,579
		99,901	**-**	**99,901**	**29,579**
5	**Other Income**				
	Covid-19 Furlough Support			-	45,260
	Dacorum Borough Council Support	4,000		4,000	31,455
		4,000	**-**	**4,000**	**76,715**
6	**Income from investment**				
	Interest receivable	37		37	26
		37	**-**	**37**	**26**
TOTAL INCOMING RESOURCES		**161,610**	**23,237**	**184,847**	**154,836**

Liberty Tea Rooms and Community Hub

For the year ended 31st October 2022

NOTES TO THE ACCOUNTS (CONTINUED)

Note		Unrestricted Funds	Restricted funds	TOTAL FUNDS 2021-2022	TOTAL FUNDS 2020-2021
7	**RESOURCES EXPENDED**				
7(a)	**Costs relating to purposes beneficial to the community:**				
	Rent	11,496		**11,496**	11,224
	Electricity and Water	9,231		**9,231**	2,062
	Insurance	1,900		**1,900**	1,572
	Website and IT	1,505		**1,505**	1,434
	Travel and parking	3,912		**3,912**	112
	Small Equipment and repairs	2,176		**2,176**	3,978
	Publicity & Printing	1,213		**1,213**	443
	Licence and fees			**-**	943
	Tea Room Food and Beverage	21,724		**21,724**	7,832
	Tea Room consumables	5,216		**5,216**	1,649
	Fund raising costs	332		**332**	796
	Salaries, NI and pension	96,613		**96,613**	80,304
	Governance costs	1,260		**1,260**	1,340
	Depreciation	1,286		**1,286**	4,672
	Training and meetings	493		**493**	165
	Sundry costs	1,811	-	**1,811**	2,212
		160,168	**-**	**160,168**	**120,738**
7(b)	**The relief of needs & hardship through CAP**				
	Salaries, NI and pension		8,810	**8,810**	15,134
	HO fees		10,080	**10,080**	8,510
	Depreciation		495	**495**	-
	Sundry costs		3,448	**3,448**	2,002
		-	**22,833**	**22,833**	**25,646**
TOTAL RESOURCES EXPENDED		**160,168**	**22,833**	**183,001**	**146,384**

Note		2021-2022	2020-2021
8	**Governance costs**		
	Governance costs relating to purposes beneficial to the Community are:		
	Independent examination fees	1,260	1,340

9 Trustees

Trustees' remuneration paid in the year was £13,347 (2020-2021:£23,432)
One trustee was reimbursed for expenses paid in the year (2020-21:1)
Expenses paid in the year totalled £13 (2020-2021: £107)

10 Employees

Number of employees

	2021-2022 Number	2020-2021 Number
The average monthly number of employees during the year was:		
Chief Executive	1	1
Christians Against Poverty Manager	1	1
Liberty Tea Rooms Staff	5	5
	7	7

Employment costs	2021-2022 £	2020-2021 £
Salaries	102,157	93,147
Social security costs	7,119	5,291
Pension contributions	1,537	1,132
NIC employment allowance	(5,390)	(4,132)
	105,423	95,438

There were no employees whose annual emoluments were £60,000 or more

Note

11 Tangible fixed assets

	Unrestricted	Restricted	Fixtures, fittings & equipment £ Total
Cost			
At 1 November 2021	13483	-	13,483
Additions	2,439	1,500	3,939
Disposals	(1,264)		(1,264)
At 31 October 2022	**14,658**	**1,500**	**16,158**
Depreciation			
At 1 November 2021	10885		10,885
Charge for the year	1,286	495	1,781
Disposals	(1,264)		(1,264)
At 31 October 2022	**10,907**	**495**	**11,402**
Net book value:			
At 31 October 2022	**3,751**	**1,005**	**4,756**
At 31 October 2021	**2,598**	**-**	**2,598**

12 Stock

	2021-2022 £	2020-2021 £
Tea Room supplies	**50**	**50**

13 Debtors

Prepayments and accrued income	-	336
Income Tax recoverable	2,736	3,479
Other debtors	1,531	
	4,267	**3,815**

14 Creditors: amounts falling due within one year

Taxes and social security	-	859
Accruals	1,260	1,200
	1,260	**2,059**

15 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:

	Balance at 1 November 2020	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 1 November 2021	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 October 2022
	£	£	£	£	£	£	£	£	£
DBC Community Grant	81	-	-		81		(81)		-
Other donations	39			0	39		(39)		-
Ambassador Project		1,000			1,000				**1,000**
CAP		20,453	(25,068)	5,392	777	21,929	(21,388)	1,700	**3,018**
CAP blessings		1,450	(700)	(700)	50	631	(562)	(50)	**69**
PIF		244		(122)	122	641	(763)		-
Pre paid Gift cards		189		235	424	36		(284)	**176**
	120	**23,336**	**(25,768)**	**4,805**	**2,493**	**23,237**	**(22,833)**	**1,366**	**4,263**

The fund represents monies given for specific purposes, some of which have not yet been fully utilised. The transfers relate to the use of these funds to purchase goods and services under the terms of the donations and grants.

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 October 2022 are represented by:			
Tangible fixed assets	4,756		4,756
Current assets	46,407	4,263	50,670
Creditors: amounts falling due within one year	(1,260)		(1,260)
	49,903	**4,263**	**54,166**

17 Related party transactions

Kerry-Anne Cooper, wife of Owen Cooper, received a salary of £26,205 (2020-21: £20,666)
Jemma Young, daughter of David Young received a salary of £955 (2020-21: £5,460)
Owen Cooper and David Young are also trustees of Hemel Hempstead Community Church whose donations to Liberty Tea Rooms and Community Hub totalled £7,250 (2020-21: £11,250)

LIBERTY TEA ROOMS AND COMMUNITY HUB

England & Wales - Charity number 1077335

Accounts

Charity Registration No. 1077335
Company Registration No. 03826371(England & Wales)

Liberty Tea Rooms & Community Hub

Trustees' Report & Accounts

For the year ended 31st October 2021

Liberty Tea Rooms & Community Hub

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Liberty Tea Rooms & Community Hub

Legal & Administrative Information

Trustees	Mr Martin Warner – Chair – appointed 25th January 2022 Mr David Young – resigned 2nd November 2021 Mr David Bowles Mrs Pauline Bowles Mr Owen Cooper - resigned 5th July 2022 Mrs Nikki Jefferson (formerly Daly) Mrs Helen Fellows Rev Austin Janes Mrs Jane Ward Mrs Deborah Wood - appointed 10th May 2022 Mr Simon Wright
Treasurer	Mrs Helen Fellows
Secretary	Mr Simon Wright
Charity Number	1077335
Company Number	3826371
Principal Address	12 Bank Court Hemel Hempstead HP1 1BS
Independent Examiners	HB Accountants Plumpton House Plumpton Road Hoddesdon Hertfordshire EN!! 0LB
Bankers	Metro Bank 56-58 Marlowes Centre Hemel Hempstead Hertfordshire HP1 1DX

Liberty Tea Rooms Community Hub Trustees Report for the year ending 31st October 2021

The trustees present their report and accounts for the year ended 31st October 2021. The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued March 2005. The trustees have due regard to guidance published by the Charity Commission on public benefit.

Structure, Governance and Management
Liberty Tea Rooms & Community Hub (LTR&CH) is a company limited by guarantee.

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

Mr Martin Warner – Chair – appointed 25th January 2022
Mr David Young – resigned – 2nd November 2021
Mr David Bowles
Mrs Pauline Bowles
Mr Owen Cooper - resigned 5th July 2022
Mrs Nikki Jefferson (formerly Daly)
Mrs Helen Fellows
Rev Austin Janes
Mrs Jane Ward
Mrs Deborah Wood - appointed 10th May 2022
Mr Simon Wright

Trustees are appointed and removed by the Board of Trustees as outlined in the Articles of Association. The charity makes use of Charity Commission resources and subscribes to Stewardship to inform and educate trustees about their responsibilities and assist them in their trustee role.

Management
Governance of the charity is undertaken at regular trustee meetings giving consideration to legal, financial, regulatory, risk and strategy matters. Operational matters, including implementation of trustee decisions, are delegated, and undertaken primarily by the CEO Mrs Kerry-Anne Cooper, with assistance of the trustees and others.

CEO Report

The services operating out of the LTR&CH have been impacted by the Covid pandemic and the commencement of the first lockdown in March 2020. The most visible effect of the pandemic was the closure of the Tea Rooms until August 2021, however due to the government 'furlough' scheme, the charity was able to support two full time and four part-time employees who worked for the Tea Rooms, during the sixteen months of closure and consequent period of reduced income for the charity. Dacorum Borough Council also facilitated grant funding as part of the government support of businesses during the period.

Liberty Tea Rooms Community Hub Trustees Report for the year ending 31st October 2021

Hemel Hempstead CAP (Christians Against Poverty) Centre
The CAP Centre, under the leadership of Owen Cooper, has been running in Hemel Hempstead for the last 14 years. The main focus of the centre is to help people in the local community in a financial crisis providing a free, awarding winning, debt counselling service. There are five debt coaches, and the centre helps 5 to 6 new clients each month. On January 1st, 2021, Owen Cooper stepped down from his role as the CAP Centre Manager and Christina Bird was appointed to take over this role

Though the operations of the Tea Rooms were closed during this time, the CAP Centre was still able to function, albeit in a limited capacity. The service usually operates face to face whereby debt coaches visit the clients' homes. Due to the ongoing Covid restrictions, the service was adapted to help clients remotely. This proved to be very successful as the centre helped at least one family journey out of debt every month.

In addition, the CAP centre also serves the local community by running a range of courses, such as CAP Money, a three-week course helping clients with budgeting and managing their finances, and CAP Life skills, an eight-week course which includes coaching and community time. During the pandemic CAP money moved online and face to face courses for both resumed in early 2021.

Responsibility for pastoral and spiritual support now falls to the 'Partnership Leaders'; these are drawn from several local churches, including HHCC, Adeyfield Free Church, St. Mary's Church, Hemel Vineyard, and Christchurch Hemel. The Partnership Leaders also provide input and advice on the future development of the centre. The Partnership Leaders provide regular support to the Centre Manager and the team of volunteers, meeting formally every 3 months, and they provide regular reports to the trustees of LTR&CH.

Objective - To advance the Christian faith in Hemel Hempstead or elsewhere

Activities
Our faith in Jesus Christ remains at the heart of everything we do. One of the key ways that we express our faith is by working in unity with churches in Dacorum. We currently have members from over twenty-two different churches who are actively involved in the work and outreach of LTR&CH. Many churches and individual church members continue make significant financial donations towards the ongoing work of the charity.

The trustees continue to work in partnership with Churches Together in Hemel Hempstead (CTHH). CTHH continues to be represented on the board of trustees by Austin Janes (Chair of Trustees for CTHH). This provides another important and effective connection between LTR&CH and the local churches. The board of trustees, consisting of nine people, is drawn from members from six different churches in Dacorum.

The work of LTR&CH within the local community seeks to share the love of Jesus Christ in all that we do, say and how we live. This has been tangibly expressed and demonstrated through the work of LTR&CH in the community, by releasing people from poverty, isolation, and anxiety; by restoring hope and working with the homeless.

Liberty Tea Rooms Community Hub Trustees Report for the year ending 31st October 2021

Objective - To promote and fulfil charitable purposes beneficial to the community

Activities

Although LTR&CH is a Christian charity, inclusion is at the heart of all we do. The services and activities provided are for everyone in the local community and we engage and work with people of all faiths, or none, irrespective of race, tribe, culture, gender, age or social position.

LTR&CH continues to operate successfully from its premises in Bank Court, which is located in Hemel Hempstead town centre. The period of reporting has seen LTR&CH successfully complete its fourth year of operations. The Tea Rooms continues to open to the public from 9:30am to 4pm, Tuesday to Saturday, serving a range of bespoke teas, barista coffees, homemade cakes, bakes and 'Light Bites'. We are also able to use our designated outside seating area when the weather permits.

We continue to see first-hand the very real need for the activities and services we provide. The number of visitors to the Tea Rooms has continued to increase and this is reflected in a steady increase in support and daily donations.

Volunteers

- 60 Volunteers for the Tea Rooms (Ages from 18 to 88)
- 15 Community Bakers
- 53 CAP team

The majority of the volunteer team continues to be drawn from local churches, but we continue to see a growing number of the team join us from within the local community. Over 30% of our volunteers have been either LTR&CH service users or are referrals from other agencies working in partnership with us.

This perfectly lines up with our heart for inclusion and unity. We have seen a marked improvement and tremendous personal achievement in many of these volunteers, enabling them to grow in confidence, develop social skills and build new relationships, whilst giving back to their own community. Many of these volunteers have gone on to find paid employment.

Our 15 Volunteer Community Bakers support the work of LTR&CH by making delicious cakes and bakes from home. It is important for us to offer inclusion in this way, as not everyone is physically able to be present in the Tea Rooms to serve their community during opening hours. Inclusion is at the core of our vision and mission.

Owen Cooper was appointed in a new role as the new Community Development Manager during 2021 to build on the links between the charity and the wider community.

LTR&CH continues to become more widely known within the community and has a growing reputation, not only for its unique eclectic style and traditional homemade fayre, but also for being a 'go-to' place at a time of need. Local agencies now regularly refer clients to LTR&CH to come and find help, support and encouragement from the first-class services provided by the charity. We continue to see the work of LTR&CH recognised by the wider community receiving nominations for prestigious awards.

Liberty Tea Rooms Community Hub Trustees Report for the year ending 31st October 2021

Community Partnership

We continue to work in partnership with a number of local agencies, these include :

Dacorum Borough Council (Multiple Sectors)

DENS (Homeless Hostel)

DBC Tenancy Support

Hertfordshire Police

Dacorum Food Bank

Social Services

JobCentre Plus

Local Schools and Families Support

The Volunteer Centre

Home Instead - Care and Support for elderly and those with Dementia

Hemel BID

Dacorum Community Trust

DWP

Hertfordshire County Council – Adult Social Services

SANDS - West Herts

Cornergate Foundation (Helping Ex-Offenders)

LTR&CH continues to work in partnership with Dacorum Foodbank and is a designated distribution point within specified collection times. Dacorum Street Pastors also continue to operate out of LTR&CH with teams working in the town centre between 10pm and 2am on Friday and some Saturday evenings.

Liberty Tea Rooms Community Hub Trustees Report for the year ending 31st October 2021

Achievements and Performance:

A summary of achievements is provided below:

- Our work in partnership with local agencies and charities has increased.
- Recruitment of a new CAP Debt Centre Manager and an extra Debt Coach enabling the charity to expand its ability to offer help and support to local individuals and families in need.
- Recruited more CAP Money and CAP Life Skill Coaches, to enable the team to offer more courses.
- Delivering several remote online courses throughout the lockdown periods.
- Within the reporting period the Hemel CAP Debt Centre saw an average of one client every month become debt free
- Successful CAP Money and Life Skills courses have been completed at LTR&CH.
- CAP volunteers have hosted debt advice surgeries at various locations in the community, including Family Support Centres and schools.
- The Tea Rooms reopened in August 2021 and rapidly operations reached pre-pandemic levels due to the encouragement and support from the local community.
- Provision of 'Cuppa with a Coppa'; an initiative with the local police to hold regular monthly 'surgeries' at Tea Rooms. These sessions have proved very popular.
- Even though during the lockdown we lost approximately a third of our volunteers, we successfully recruited new volunteers from the local churches and our community.

Financial Review

The attached accounts set out a detailed summary of the LTR&CH's finances for the year ending 31st October 2021.These show that despite the continued impact of the pandemic the year showed an overall surplus of £8,452 (2019/20 £28,391). The LTR&CH started the year with reserves of £43,868; by the end of 2021 these had increased to £52,320.

The Tea Rooms remained closed until August 2021, nine months of the reporting period (2019/20 closed seven months of reporting period).

Total income was £154,836 (2019/20 £175,177), a reduction of £20,341 due to the reduction in one-off donations of £31,500, partially offset by increased support from the Corona Virus Job Retention scheme and Dacorum Borough Council support, which totalled £76,715 (2019/20 £53,185), an increase of £23,530. No further insurance claim, relating to closure, was made (2019/20 £17,642) during the reporting period. Regular giving by churches and individuals continued enabling the charity to continue its work in the community.

Total expenditure was £146,384 (2019/20 £146,786), a small reduction of £402. The LTR&CH continued to pay 100% of Tea Rooms employees' salaries for the majority of the nine months of closure, paying no less than 90% at any time.

Liberty Tea Rooms & Community Hub

Statement of Trustee Responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year, and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statement of recommended practice have been followed, subject to any departures disclosed and explained I the accounts.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Liberty Tea Rooms & Community Hub

Independent Examiner's Report to the trustees of Liberty Tearooms & Community Hub for the year ended 31st October 2021

I report to the trustees on my examination of the financial statements of Liberty Tea Rooms & Community Hub (the charity) for the year ended 31st October 2021.

Respective responsibilities and basis of report

As trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with requirements of the Companies Act 2006 (the 2006 Act),

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act (the 2011 Act) I carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(b) of the 2011 Act.

Independent Examiners Report

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 charity as required by section 386 of the 2006 Act
2. The financial statements do not accord with those record; or
3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which ids not a mater considered as part of an independent examination; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and |Republic of Ireland(FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn I 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
Date: 19/7/2022

Liberty Tea Rooms & Community Hub

Statement of Financial Activities for the Year ended 31st October 2021

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2020-2021	TOTAL FUNDS 2019-2020
INCOMING RESOURCES					
Voluntary Income	3(a)	24,350	20,336	44,686	70,717
Other voluntary incoming resources	3(b)	830	3,000	3,830	859
Resources from Charitable activity	4	29,579	-	29,579	32,703
Other Income	5	76,715	-	76,715	70,827
Income from investment	6	26	-	26	71
TOTAL INCOMING RESOURCES		**131,500**	**23,336**	**154,836**	**175,177**
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	120,616	122	120,738	109,044
The relief of needs & hardship through CAP	7(b)	-	25,646	25,646	37,742
				-	
TOTAL RESOURCES EXPENDED		**120,616**	**25,768**	**146,384**	**146,786**
NET INCOMING/(OUTGOING) RESOURCES		**10,884**	**(2,432)**	**8,452**	**28,391**
TRANSFERS		(4,805)	4,805		
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		**6,079**	**2,373**	**8,452**	**28,391**
GAINS AND LOSSES ON INVESTMENTS					-
NET MOVEMENT IN FUNDS		**6,079**	**2,373**	**8,452**	**28,391**
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2020		43,748	120	43,868	15,477
BALANCES CARRIED FORWARD AT 31 OCTOBER 2021		**49,827**	**2,493**	**52,320**	**43,868**

Liberty Tea Rooms & Community Hub

Statement of Financial Activities for the Year ended 31st October 2021

Year ended 31st October 2020	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2019-2020	TOTAL FUNDS 2018-2019
INCOMING RESOURCES					
Voluntary Income	3(a)	70,717	859	71,576	60,400
Other voluntary incoming resources	3(b)	-	-	-	-
Resources from Charitable activity	4	32,703	-	32,703	80,878
Other Income	5	70,827	-	70,827	-
Income from investment	6	71	-	71	36
TOTAL INCOMING RESOURCES		**174,318**	**859**	**175,177**	**141,314**
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	107,844	1,200	109,044	123,499
The relief of needs & hardship through CAP	7(b)	37,192	550	37,742	21,930
				-	
TOTAL RESOURCES EXPENDED		**145,036**	**1,750**	**146,786**	**145,429**
NET INCOMING/(OUTGOING) RESOURCES		**29,282**	**(891)**	**28,391**	**(4,115)**
TRANSFERS		568	(568)		
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		**29,850**	**(1,459)**	**28,391**	**(4,115)**
GAINS AND LOSSES ON INVESTMENTS					-
NET MOVEMENT IN FUNDS		**29,850**	**(1,459)**	**28,391**	**(4,115)**
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2019		13,898	1,579	15,477	19,592
BALANCES CARRIED FORWARD AT 31 OCTOBER 2020		**43,748**	**120**	**43,868**	**15,477**

Liberty Tea Rooms & Community Hub

Statement of Financial Activities for the Year ended 31st October 2021

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS 2020-2021	TOTAL FUNDS 2019-2020
FIXED ASSETS					
Tangible fixed assets	11	2,598		2,598	**7,270**
		2,598	**-**	**2,598**	**7,270**
CURRENT ASSETS					
Stock	12	50		50	**50**
Debtors	13	3,815		3,815	**19,286**
Cash at bank and in hand		45,423	2,493	47,916	**19,480**
		49,288	**2,493**	**51,781**	**38,816**
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	14	2,059		2,059	**2,218**
NET CURRENT ASSETS		**47,229**	**2,493**	**49,722**	**36,598**
NET ASSETS		**49,827**	**2,493**	**52,320**	**43,868**
FUNDS					
Unrestricted		49,827		49,827	43,748
Designated				-	-
Restricted	15		2,493	2,493	120
TOTAL FUNDS		**49,827**	**2,493**	**52,320**	**43,868**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st October 2020. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees of the charity on 19th July 2022 and signed on its behalf by:

Martin Warner (chair)

H Fellows (Treasurer)

The notes on pages 12 to 18 form part of these accounts

1 Accounting policies

Charity information

The Liberty Tearooms & Community Hub is a company limited by guarantee.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity'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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 accounts.

1.4 Incoming resources

Income is recognised when the charity 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 charity 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 is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenses are included in the financial statements as they become due. Expenses include VAT where applicable as the charity cannot reclaim it.

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 basis:

Fixtures, fittings and equipment - 20-30% p.a. on areducing balance basis.

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 charity 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 and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section11 '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 charity's balance sheet when the charity 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 clarified 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 charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

Payments to defined contribution retirement benefit schemes are charged as expenses as they fall due.

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

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity'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.

Liberty Tea Rooms & Community Hub

For the year ended 31st October 2021

NOTES TO THE ACCOUNTS (CONTINUED)

Note		Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2020-2021	TOTAL FUNDS 2019-2020
3(a)	**Voluntary Income**				
	Donations:				
	Regular monthly giving	4,601	16,840	21,441	19,569
	One-off donations	6,060	2,046	8,106	39,121
	Donations through Stewardship Services	6,319		6,319	4,247
	One -off events & fundraising	3,414	1,450	4,864	1,887
	Income tax reclaimable	3,956		3,956	5,893
		24,350	**20,336**	**44,686**	**70,717**
3(b)	**Other voluntary incoming resources**				
	Grants		3,000	3,000	859
	Donations, appeals, etc			-	-
	Legacies	830		830	-
		830	**3,000**	**3,830**	**859**
4	**Income from operating activities: to further the Council's objects**				
				-	-
	Liberty Tearooms donations	29,579		29,579	32,703
		29,579	**-**	**29,579**	**32,703**
5	**Other Income**				
	Covid-19 Furlough Support	45,260		45,260	28,185
	Dacorum Borough Council Support	31,455		31,455	25,000
	Insurance Claim	-		-	17,642
		76,715	**-**	**76,715**	**70,827**
6	**Income from investment**				
	Interest receivable	26		26	71
		26	**-**	**26**	**71**
TOTAL INCOMING RESOURCES		**131,500**	**23,336**	**154,836**	**175,177**

Liberty Tea Rooms & Community Hub

For the year ended 31st October 2021

NOTES TO THE ACCOUNTS (CONTINUED)

Note		Unrestricted Funds	Restricted funds	TOTAL FUNDS 2020-2021	TOTAL FUNDS 2019-2020
7	**RESOURCES EXPENDED**				
7(a)	**Costs relating to purposes beneficial to the community:**				
	Rent	11,224		**11,224**	23,000
	Electricity and Water	2,062		**2,062**	2,544
	Insurance	1,572		**1,572**	925
	Website and IT	1,434		**1,434**	1,053
	Travel and parking	112		**112**	538
	Small Equipment and repairs	3,978		**3,978**	3,465
	Publicity & Printing	443		**443**	780
	Uniforms	236		**236**	14
	Licence and fees	943		**943**	867
	Tea Room Food and Beverage	7,710	122	**7,832**	8,992
	Tea Room consumables	1,649		**1,649**	1,472
	Fund raising costs	796		**796**	-
	Salaries, NI and pension	80,304		**80,304**	60,053
	Governance costs	1,340		**1,340**	1,110
	Depreciation	4,672		**4,672**	2,393
	Training and meetings	165		**165**	257
	Kitchen refit	-		**-**	891
	Sundry costs	1,976		**1,976**	690
		120,616	**122**	**120,738**	**109,044**
7(b)	**The relief of needs & hardship through CAP**				
	Salaries, NI and pension		15,134	**15,134**	27,229
	HO fees		8,510	**8,510**	9,410
	Sundry costs		2,002	**2,002**	1,103
		-	**25,646**	**25,646**	**37,742**
TOTAL RESOURCES EXPENDED		**120,616**	**25,768**	**146,384**	**146,786**

Note		2020-2021	2019-2020
8	**Governance costs**		
	Governance costs relating to purposes beneficial to the Community are:		
	Independent examination fees	1,340	1,110

9 Trustees

Trustees' remuneration paid in the year was £23,432 (2019-2020:£25,806)
One trustee was reimbursed for expenses paid in the year (2019-20:1)
Expenses paid in the year totalled £107 (2019-2020: £227)

10 Employees

Number of employees

	2020-2021 Number	2019-2020 Number
The average monthly number of employees during the year was:		
Chief Executive	1	1
Christians Against Poverty Manager	1	1
Liberty Tea Rooms Staff	5	4
	7	6

Employment costs	2020-2021 £	2019-2020 £
Salaries	93,147	84,495
Social security costs	5,291	5,038
Pension contributions	1,132	1,002
NIC employment allowance	(4,132)	(3,253)
	95,438	87,282

There were no employees whose annual emoluments were £60,000 or more

Note

11 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 November 2020	13,483
Additions	-
Disposals	-
At 31 October 2021	**13,483**
Depreciation	
At 1 November 2020	6,213
Charge for the year	4,672
Disposals	-
At 31 October 2021	**10,885**
Net book value:	
At 31 October 2021	**2,598**
At 31 October 2020	**7,270**

12 Stock

	2020-2021 £	2019-2020 £
Tea Room supplies	**50**	**50**

13 Debtors

Prepayments and accrued income	336	538
Income Tax recoverable	3,479	6,106
Other debtors		12,642
	3,815	**19,286**

14 Creditors: amounts falling due within one year

Taxes and social security	859	751
Accruals	1,200	1,467
	2,059	**2,218**

15 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	Balance at 1 November 2020	Incoming resources	Resources expended	Transfers	Balance at 31 October 2021
	£	£	£	£	£
DBC Community Grant	81	-	-		**81**
Other donations	39			0	**39**
Ambassador Project		1,000			**1,000**
CAP		20,453	(25,068)	5,392	**777**
CAP blessings		1,450	(700)	(700)	**50**
PIF		244		(122)	**122**
Pre paid Gift cards		189		235	**424**
	120	**23,336**	**(25,768)**	**4,805**	**2,493**

The fund represents monies given for specific purposes, some of which have not yet been fully utilised. The transfers relate to the use of these funds to purchase goods and services under the terms of the donations and grants.

16 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 October 2021 are represented by:				
Tangible fixed assets	**2,598**			2,598
Current assets	**49,288**	-	2,493	51,781
Creditors: amounts falling due within one year	**(2,059)**			(2,059)
	49,827	-	**2,493**	**52,320**

	2020-2021 £	2019-2020 £
17 Operating Lease commitments		
Lessee		
At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:	-	**20,920**

18 Related party transactions

Kerry-Anne Cooper, wife of Owen Cooper, received a salary of £20,666 (2019-20: £20,021)
Jemma Young, daughter of David Young received a salary of £5,460 (2019-20: £6,552)
Owen Cooper and David Young are also trustees of Hemel Hempstead Community Church whose donations to Liberty Tea Rooms and Community Hub totalled £11,250 (2019-20: £12,087)