

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 EN11 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 in 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	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	Restricted	TOTAL FUNDS	
		Funds	funds	2019- 2020	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

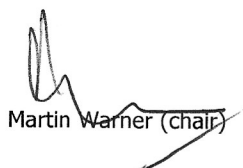
	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS	
				2020-2021	2019-2020
FIXED ASSETS					
Tangible fixed assets	11	2,598		2,598	7,270
		2,598	-	2,598	7,270
CURRENT ASSETS					
Stock	12	50		50	50
Debtors	13	3,815		3,815	19,286
Cash at bank and in hand		45,423	2,493	47,916	19,480
		49,288	2,493	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 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 Section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 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 classified as receivable within one year are not amortised.

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the 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	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
Other voluntary incoming resources				
3(b) Grants		3,000	3,000	859
Donations, appeals, etc			-	-
Legacies	830		830	-
	830	3,000	3,830	859
Income from operating activities: to further the Council's				
4 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	2019-2020
7 RESOURCES EXPENDED				
Costs relating to purposes				
7(a) 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
The relief of needs & hardship				
7(b) 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

Liberty Tea Rooms & Community Hub
For the year ended 31st October 2021
NOTES TO THE ACCOUNTS (CONTINUED)

Note		2020- 2021	2019- 2020
8	Governance costs		
	Governance costs relating to purposes beneficial to the Community are:		
	Independent examination fees	<u>1,340</u>	<u>1,110</u>
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
		<u>7</u>	<u>6</u>
	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)
		<u>95,438</u>	<u>87,282</u>

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

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NOTES TO THE ACCOUNTS (CONTINUED)

Note

11	Tangible fixed assets	Fixtures, fittings & equipment £	
		2020- 2021 £	2019-2020 £
	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		
	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

Liberty Tea Rooms & Community Hub
For the year ended 31st October 2021
NOTES TO THE ACCOUNTS (CONTINUED)

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
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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)