

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 delegates.

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

Corngate 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 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 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 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
Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire
EN11 0LB

File: 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 | 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 | 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 | 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 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 and Community Hub
For the year ended 31st October 2022
NOTES TO THE ACCOUNTS (CONTINUED)

| Note | Unrestricted Funds | Restricted Funds | TOTAL FUNDS | |
|---|-----------------------|---------------------|----------------|----------------|
| | | | 2021-2022 | 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 |
| Income from operating activities: to further the Council's 4 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 | 2020-2021 |
| 7 RESOURCES EXPENDED | | | | |
| Costs relating to purposes | | | | |
| 7(a) 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 |
| The relief of needs & hardship | | | | |
| 7(b) 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 |

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

| Note | | 2021- 2022 | 2020- 2021 |
|-----------|---|----------------------------------|----------------------------------|
| 8 | Governance costs | | |
| | Governance costs relating to purposes beneficial to the Community are: | | |
| | Independent examination fees | <u>1,260</u> | <u>1,340</u> |
| 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 |
| | | <u>7</u> | <u>7</u> |
| | 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) |
| | | <u>105,423</u> | <u>95,438</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 £ |
|----|---|------------------|------------------|---|
| | | Unrestricted | Restricted | 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 | |

Liberty Tea Rooms and Community Hub
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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 | | | | Movement in funds | | | | Balance at 31 October 2022 |
|---------------------|----------------------------------|-----------------------|-----------------------|--------------|----------------------------------|-----------------------|-----------------------|--------------|----------------------------------|
| | Balance at 1 November 2020 | Incoming resources | Resources expended | Transfers | Balance at 1 November 2021 | Incoming resources | Resources expended | Transfers | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| 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)