HEMEL HEMPSTEAD COMMUNITY CHURCH

England & Wales · Charity number 1105214

Details

Other names	HHCC
Status	Registered
Legal form	Charitable company
Company number	05178040
Registered	2004-07-30
Register	View on the Charity Commission register

Contact

Address	63 Shearwater Road Hemel Hempstead Hertfordshire HP3 0GB
Phone	07521394517
Email	office@hhcc.org.uk
Website	www.hhcc.org.uk

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Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN HEMEL HEMPSTEAD AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.C) TO ADVANCE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPLES BY SUCH MEANS AS THE TRUSTEES MAY CONSIDER APPROPRIATE INCLUDING BY MEANS OF ESTABLISHING AND OPERATING ANY EDUCATIONAL ESTABLISHMENT OR ESTABLISHMENTS IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.D) TO PROVIDE COMMUNITY FACILITIES FOR RECREATIONAL AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR PERSONS WHO HAVE NEED BY REASON OF THEIR YOUTH POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN HEMEL HEMPSTEAD AFORESAID AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: 1. Advancement of the Christian Faith2. Relief of Poverty3. Advancement of Education according to Christian Principles4. Provision of community Facilities

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** IN HEMEL HEMPSTEAD AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT.
- India
- Kenya
- Nepal
- Throughout England

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£152,064	£159,018	-	-
2024-03-31	£168,762	£158,148	-	-
2023-03-31	£151,998	£153,234	-	-
2022-03-31	£171,270	£145,027	-	-
2021-03-31	£151,378	£127,036	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER JOHN BENNETT		
DAVID JOHN YOUNG		2012-09-18
KEITH DEREK MARTIN		2025-08-28
RICHARD WINSKI		2018-11-18
ROBERT JAMES TATE		2015-05-05

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HEMEL HEMPSTEAD COMMUNITY CHURCH

England & Wales - Charity number 1105214

Accounts

Charity Registration No. 1105214

Company Registration No. 5178040 (England and Wales)



Hemel Hempstead Community Church
Trustees' Report and Accounts

For the Year Ended 31st March 2025

Hemel Hempstead Community Church
Legal and Administrative Information

Trustees	**Mr D J Young** **Mr C J Bennett** **Mr R J Tate** **Mr J A Noble (resigned 13/05/25)** **Mr R Winski** **Mrs B Downing (resigned 26/11/24)** **Mr K D Martin (appointed 28/08/25)**
Treasurer	**Mr D Shaw**
Secretary	**Mr J A Noble**
Charity Number	**1105214**
Company Number	**5178040**
Principal Address	**63 Shearwater Road** **Hemel Hempstead** **Hertfordshire** **HP3 0GB**
Reporting Accountants	**HB Accountants** **Plumpton House** **Plumpton Road** **Hoddesdon** **Hertfordshire** **EN11 0LB**
Bankers	**Metro Bank** **One Southampton Row** **London** **WC1B 5HA**

Hemel Hempstead Community Church
Trustees' Report and Accounts

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Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2025

The trustees present their Report and Accounts for the year ended 31st March 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 Charities Statement of Recommended Practice, 'Accounting and Reporting by Charities', issued October 2019. The trustees also have due regard to guidance published by the Charity Commission on public benefit.

Structure, Governance and Management

Hemel Hempstead Community Church (HHCC) is a company limited by guarantee.

Trustees

The trustees who served during the year were:

Mr D J Young
Mr C J Bennett
Mr R J Tate
Mr J A Noble (resigned 13/05/25)
Mr R Winski
Mrs B Downing (resigned 26/11/24)

Trustees are appointed and removed by the Board of Trustees as outlined in the charity's Articles of Association. Trustees are recruited from the established church membership to provide the wide range of expertise required to properly govern the charity's activities.

The current size of the trustee group has been found to be sufficient to serve the charity's present needs. The charity makes use of published material from the Charity Commission and other sources to inform trustees about their responsibilities and assist them with their work.

Management

Responsibility for HHCC's leadership falls broadly into two areas: legal, financial, health and safety, and other similar aspects that are mainly the responsibility of the trustees, and spiritual and pastoral matters and activities that are overseen by the Leadership Team.

The day-to-day management of HHCC's normal activities is undertaken by the Lead Pastors and other Leaders, who meet informally on a regular basis. Members heading up various aspects of HHCC's ministry report directly to the Lead Pastors.

Harvest Alliance UK

HHCC is an active member of Harvest Alliance UK (HAUK), which is itself part of Harvest Alliance's global family of churches and ministries.

Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2025

HHCC Highlights

Alpha
In April we started an Alpha course on Thursday evenings which ran for 10 weeks at our Sunday morning venue. A number of Church members helped with the catering providing a meal and refreshments each evening. The course was full of engaging discussion as the group explored the meaning of life and teachings of Jesus Christ together.

Love Hemel
We also had the privilege of helping facilitate the Love Hemel prayer walk. The vision is to gather Christians from different churches across the town to prayer walk every street in Hemel Hempstead. It was great to see support for this prayer initiative continue to grow with new people attending two prayer and praise nights held in May and June prior to the walk and joining the prayer walk in July. The main walk took place on the 7th July with participants gathering in Gadebridge Park for a time of worship and prayer before dispersing to prayer walk the streets. There were 58 people from 15 different churches prayer walking the town enabling us to prayer walk 731 streets all at the same time. The rest of the streets were covered by individuals' prayer walking the 345 remaining streets in July.

Church in the Park
Over the summer we enjoyed 'Church in the Park' over three Sundays in August. Our main service was relocated to Gadebridge Park incorporating worship, testimony, prayer, communion, picnic lunches and games. All ages enjoyed these open-air meetings in this beautiful community space.

Overseas Visitors
In October we had the privilege of hosting Pastors Yohan and Priti (New Horizons Christian Fellowship, India) and Bijay and Jyoti (New Horizons Christian Fellowship, Nepal) with us in Hemel Hempstead. Although we share longstanding connections this was the first time that many church members were able to meet these leaders in person. We were able to share some special times of worship and ministry together enriching and strengthening our connection. Both couples were able to join us at the Harvest Alliance conference in London over 3 days where we enjoyed introducing them to our relational network of church leaders and ministries.

Harvest Alliance
Leaders from HHCC and the wider church continue to enjoy the benefits of being part of HAUK. Leaders were able to attend the Autumn conference at Oasis Church, Colliers Wood, London in October and the leaders' gathering in Hemel Hempstead, in March. The HAUK Southeast Hub met regularly during the year. Alongside this a programme of UK Leaders' Zoom meetings and other National and Global Zoom meetings continued during the year. In February 2025, Pastors David and Caroline Young were able to attend the Harvest Alliance North America Leaders Conference in Summerville, South Carolina, USA. As well as being able to strengthen connections with the Harvest Alliance Global family they were able to enjoy a great time of personal spiritual refreshment and encouragement. Old relationships were affirmed and strengthened with new ones started.

Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2025

Objectives and Activities

1. Advancing the Christian Faith

HHCC is a family of believers who seek to demonstrate the transforming love of Jesus Christ through word and action in Hemel Hempstead, the UK, and through its connections around the world. The main focus of the church's work is directed towards achieving this objective. During the year the main activities of the church consisted of the following:

- Sunday Morning Service – comprising worship, bible-based teaching, prayer and communion with a time for fellowship over refreshments served before and after the service
- Life Groups – small groups meeting in-person during the week where members support and encourage one another and grow in faith. These groups include worship, prayer and bible study.
- Men's Group – Affiliated to Christian Vision for Men (CVM), providing leadership and support for a men's meeting on Monday nights attended by HHCC members and others from different churches and the wider community.
- Prayer – monthly prayer guide and focus with twice-monthly Zoom prayer meetings.
- Gifts – HHCC made gifts from both general funds and special offerings in support of other charities and individuals in the United Kingdom and overseas. These included grants to HAUK, Charity No.1123185, to support its work in advancing the Christian faith in the UK; and regular funding to support the salaries of the NHCF church pastors in Vellore, India and a grant to support NHCF church ministry in Damak, Nepal.

2. The Relief of Poverty

- HHCC continued to support Liberty Tea Rooms and Community Hub (LTR&CH), Charity No.1077335, providing a Debt Centre and other services in Hemel Hempstead.
- HHCC gifted funds to NHCF India to support the employment of a teacher at a school in Chittoor, with the aim of improving future employment opportunities, and the running of a dairy farm.
- HHCC and individual members gifted funds to Route 61 , Charity No. 1189501, to support its work in Kenya with children in the juvenile justice system.
- HHCC gifted funds to Cornergate Foundation, Charity No. 11652641, for its work with prisoners and ex-offenders.

3. The Advancement of Education according to Christian principles

No activity reported during this year.

4. Provision of Community Facilities

- HHCC continued to gift funds to LTR&CH to support its running of the CMA/CAP Debt Centre and provision of other services in Hemel Hempstead.

Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2025

Achievements and Performance

A summary of achievements is as follows:

- The Sunday morning service continued at the Hemel Hempstead Seventh Day Adventist Church with refreshments served both before and after the service providing a space for connection.
- A twice-monthly Prayer Zoom meeting provided a place for corporate prayer with a monthly Prayer Guide circulated to provide spiritual direction and a focus for prayer for the church and wider community.
- The Love Hemel prayer walk initiative continued during this period. This started with a launch service at Gadebridge Baptist Church in May followed by a Prayer and Praise night at the end of June which was hosted by Southill Church. The main prayer walk took place on the 7th July when 58 people from 15 different churches prayer walked 731 streets across the town all at the same time. The remaining streets were prayer walked by individuals during July. A prayer guide based on 'The Lord's Prayer' provided a corporate focus for prayer.
- HHCC continued its association with Samaritan's Purse (www.samaritans-purse.org.uk) and 47 shoeboxes were filled with toys, hygiene items and school supplies, and despatched for 'Operation Christmas Child'. Some church members continued to use the online service to donate towards shoeboxes while others joined our shoebox packing lunch after our Sunday service on the 10th November.
- HHCC continued to support the work of Dacorum Street Pastors, (DSP), Charity No. 1179935, with three church members serving as Street Pastors on weekend patrols in Hemel Hempstead town centre. During the reporting period the decision was made to close the charity down, the last patrol on being undertaken on the 24th May.
- David Young attended a monthly meeting of local church leaders facilitated by Churches Together in Hemel Hempstead.
- During the year, five church members served as volunteers for Youth Across Hemel. This included running clubs and delivering RE lessons in local secondary schools and helping to run "The Mix" and other fun youth events for young people, such as, kayaking and a bonfire party.
- HHCC Leaders Derek and Penny Oliver continued to develop the work of Route 61 (www.route61.net), in Kenya with children in the juvenile justice system and their families. HHCC Leaders David Young (until 31st May 2024), Derek Oliver and Sarah Bennett served as trustees of Route 61, and HHCC provided regular financial support.
- HHCC continued to provide administrative support to Harvest Alliance. David Young served as a trustee of HAUK, he and Caroline Young served on the UK Core Team, and David Shaw served as treasurer.
- Caroline Young served as a trustee of Cornergate Foundation, which works with prisoners and ex-offenders helping them rehabilitate and resettle after release from prison. Regular financial support was made towards this valuable ongoing work in the community.
- A group from HHCC attended CVM's "The Gathering" men's festival in June, which provided a time of spiritual refreshment, encouragement, and fellowship.

- HHCC continued to provide practical and regular financial support to LTR&CH in their ongoing work to deliver services in the local community. The work of the Debt Centre providing support to local people with unmanageable debt continued. One church member served as a Debt Coach, two others were involved in running CAP Money (budgeting and financial management) courses, and others as client befrienders.
- HHCC continued to provide regular financial support to NHCF in Vellore, India. This finance was used to assist with funding a pastoral salary and the employment of a teacher and advocate to Company Village, Chittoor, supporting families facing the challenge of re-location due to a government infrastructure project and the ongoing oversight of a Dairy Farm.
- HHCC supported NHCF in Damak, Nepal by assisting with funding the pastor's monthly salary. This ensured the continued growth of, and pastoral and spiritual support for the church membership, and the spread of the Christian Gospel in the wider area.
- HHCC provided pastoral and spiritual support to John Noble who continued his long association with Heart for Kids. John was part of a volunteer team which visited the mission partners in Northern India in November. The trip included visits to Child Development (teaching) Centres and a Tailoring School. The team also visited villages to see and hear from local people how they were benefitting from the installation of safe water bores.
- John Noble continued to serve as a trustee of Chinese Church Support Ministries, Charity No. 327709.

Grant Making Policy

HHCC makes grants to other charities and individuals that are working to achieve the same objective of making Jesus Christ known. Many grants are made to other charities working in the United Kingdom and abroad with similar aims to the church and a policy has been established of making regular grants from income received by the church. Grants may also be gifts to visiting speakers.

Additionally, grants are made to organisations within Hemel Hempstead that work with children, young people, the homeless and other needy groups. As part of HHCC's mission to share the love of Jesus Christ in our local community, grants are made to needy people, both members and contacts from outside the church family. Significant grants are only made after the trustees have agreed on the amount and recipients. They may be made in response to a specific appeal or need of which HHCC's Leadership Team or members have become aware.

Financial Review

Income and Expenditure

For the year ended 31st March 2025 total income was £152,064, which was £16,698 lower than the previous year. Expenditure was £159,018, which was an increase of £870 on the previous year. This resulted in a net deficit of £6,954, which is £17,568 worse than the previous year. The trustees continue to monitor expenditure to maintain costs in line with general income.

Reserves Policy

The charity's reserves policy is that unrestricted funds (funds that have not been designated for a specific use) should be maintained at a minimum level equivalent to between three and six months' expenditure. The trustees consider that maintaining reserves at this level would ensure that, in the event of a significant drop in funding, the charity would be able to continue its current activities while consideration is given to ways in which additional funds might be raised or expenditure reduced. The trustees continued to pay close attention to the level of reserves, with a view to these being maintained within the levels outlined.

Asset Cover

Note 16 to the accounts sets out an analysis of the net assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

On behalf of the Board of Trustees:

Mr R Winski
Trustee
Date: 11/12/2025

Mr D J Young
Trustee
Date: 11/12/2025

Hemel Hempstead Community Church
Statement of Trustees' 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 and Wales requires the trustees to prepare accounts for each financial year that 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 and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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.

Hemel Hempstead Community Church
Independent Examiner's Report

To the trustees of Hemel Hempstead Community Church

I report to the trustees on my examination of the financial statements of Hemel Hempstead Community Church (the charity) for the year ended 31st March 2025.

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 the 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 2011 (the 2011 Act). In carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no 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 records; 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

Dated: 12/12/25

HEMEL HEMPSTEAD COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Incoming resources from generated funds					
Voluntary income	3	139,546	2,851	142,397	159,864
Resources from Charitable activity	4	6,844	-	6,844	5,935
Investment income	5	2,823	-	2,823	2,963
Total incoming resources		149,213	2,851	152,064	168,762
Resources expended	6				
Charitable activities					
Advancement of the Christian Faith		145,993	1,917	147,910	139,310
Relief of needs and hardships		5,474	934	6,408	11,838
Provision of social welfare community facilities		4,700	-	4,700	7,000
Total resources expended		156,167	2,851	159,018	158,148
Net incoming/(outgoing) resources before transfers		(6,954)	0	(6,954)	10,614
Gross transfers between funds		2,318	(2,318)	-	-
Net income/(deficit) for the year/ Net movement in funds		(4,636)	(2,318)	(6,954)	10,614
Fund balances at 1 April 2024		112,814	3,086	115,900	105,286
Fund balances at 31 March 2025		108,178	768	108,946	115,900

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HEMEL HEMPSTEAD COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources from generated funds				
Voluntary income	**156,926**	**2,938**	**159,864**	145,436
Resources from Charitable activity	**5,935**	**-**	**5,935**	5,634
Investment income	**2,963**	**-**	**2,963**	928
Total incoming resources	**165,824**	**2,938**	**168,762**	151,998
Resources expended				
Charitable activities				
Advancement of the Christian Faith	**138,310**	**1,000**	**139,310**	132,066
Relief of needs and hardships	**10,400**	**1,438**	**11,838**	7,608
Provision of social welfare community facilities	**6,500**	**500**	**7,000**	13,560
Total resources expended	**155,210**	**2,938**	**158,148**	153,234
Net income/(deficit) for the year/ Net movement in funds	**10,614**	**0**	**10,614**	(1,236)
Fund balances at 1 April 2023	**102,200**	**3,086**	**105,286**	106,522
Fund balances at 31 March 2024	**112,814**	**3,086**	**115,900**	105,286

HEMEL HEMPSTEAD COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		1,714		2,154
Current assets					
Debtors	13	16,453		18,069	
Cash at bank and in hand		96,314		105,130	
		112,767		123,199	
Creditors: amounts falling due within one year	14	(5,535)		(9,453)	
Net current assets			107,232		113,746
Total assets less current liabilities			108,946		115,900
Income funds					
Restricted funds	15		768		3,086
Unrestricted funds			108,178		112,814
			108,946		115,900

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 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.

The accounts were approved by the Trustees on 11/12/2025

R Winski
Trustee

D.J. Young
Trustee

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information
Hemel Hempstead Community Church is a company limited by guarantee.

1.1 Accounting convention

The accounts have been prepared in accordance with the church'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 2024). The church is a Public Benefit Entity as defined by FRS 102.

The church 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 church. 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 church 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 Resources expended

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

1.5 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	25% to 33% reducing balance

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 Accounting policies (continued)

1.6 Impairment of fixed assets

At each reporting end date, the church 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).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.8 Financial instruments

The church 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 church's balance sheet when the church 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 church's contractual obligations expire or are discharged or cancelled.

1.9 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 church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 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 church'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.

3 Voluntary income

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Tithes, offerings and gifts	**139,546**	**2,851**	**142,397**	159,864
Tithes, offerings and gifts:				
Unrestricted funds:				
Tithes, offerings and gifts			**113,968**	128,263
Income tax reclaimable			**25,578**	28,663
			139,546	156,926
Restricted funds:				
Tithes, offerings and gifts			**2,605**	2,938
Income tax reclaimable			**246**	-
			2,851	2,938

	2025	2024
	£	£
4 Resources from Charitable activity		
Services to another Christian charity	**6,844**	5,935
5 Investment income		
Interest receivable	**2,823**	2,963

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

6 Total resources expended

	Staff costs	Depreciation	Other costs	Grant funding	Total 2025	Total 2024
See also note:	**11**	**12**	**7**	**8**		
	£	**£**	**£**	**£**	**£**	£
Charitable activities						
Advancement of the Christian Faith						
Activities undertaken directly	76,679	535	28,312		**105,526**	93,895
Grant funding of activities				10,329	**10,329**	16,210
Support costs (See also Note 9)	25,211				**25,211**	22,868
Admin support for a Christian charity	6,844				**6,844**	6,337
Total	108,734	535	28,312	10,329	**147,910**	139,310
Relief of needs and hardships						
Activities undertaken directly					-	-
Grant funding of activities				6,408	**6,408**	11,838
Total	-	-	-	6,408	**6,408**	11,838
Provision of social welfare community facilities						
Activities undertaken directly					-	-
Grant funding of activities				4,700	**4,700**	7,000
Total	-	-	-	4,700	**4,700**	7,000
	108,734	**535**	**28,312**	**21,437**	**159,018**	158,148

7 **Activities undertaken directly**	Unrestricted	Restricted	**2025**	2024
			£	£
Other costs relating to advancement of the Christian faith comprise:				
Rent	7,550	-	7,550	7,350
Equipment and repairs	248	-	248	493
Social events and catering	1,270	-	1,270	1,687
Telephone and Internet	158	-	158	308
Printing, postage and stationery	204	-	204	197
Insurance and licences	1,730	-	1,730	1,365
Motor and travel	3,701	-	3,701	3,056
Visitors from India and Nepal	3,623	2,318	5,941	-
Young people	170	-	170	32
Literature and training	2,752	-	2,752	2,346
Hospitality and outreach	2,498	-	2,498	1,446
Bank charges	36	-	36	50
Independent examiners fee	1,080	-	1,080	1,000
Sundry expenses	974	-	974	854
	25,994	**2,318**	**28,312**	20,184

8 **Grants payable**	**Grants to institutions**	**Grants to individuals**	**Total 2025**	Total 2024
	£	£	£	£
Advancement of the Christian Faith	**3,468**	**6,861**	**10,329**	16,210
Relief of needs and hardships	**5,474**	**934**	**6,408**	11,838
Provision of social welfare community facilities	**2,400**	**2,300**	**4,700**	7,000
	11,342	**10,095**	**21,437**	35,048
Restricted Grants			**2,851**	1,938
Unrestricted Grants			**18,586**	33,110
			21,437	35,048
Grants to institutions relating to advancement of the Christian faith comprise:				
Harvest Alliance UK			3,468	4,854
Youth Across Hemel			-	500
Christian Resources for Primary Schools			-	500
			3,468	5,854
Grants to institutions relating to relief of needs and hardship comprise:				
Route 61 (International)			4,274	10,638
Cornergate Foundation			1,200	1,200
			5,474	11,838

		2025 £	2024 £
8	**Grants payable (continued)**		
	Grants to institutions relating to provision of social welfare community facilities comprise:		
	Liberty Tea Rooms and Community Hub	2,400	6,000
	Heart for Kids	-	1,000
		2,400	7,000
9	**Support costs**		
	Staff costs	**25,211**	22,868

10 Trustees

David Young's remuneration paid in the year was £ 62,705 (2004: £60,005)
No Trustees claimed expenses to fulfil their duties (2024: None)

11 Employees

Number of employees
The average monthly number of employees during the year was:

	2025 Number	2024 Number
Pastoral	2	2
Treasurer	1	1
Administration	1	1
	4	4

Employment costs	2025 £	2024 £
Wages and salaries	**103,252**	97,570
Social security costs	**10,194**	9,419
Pension contributions	**288**	230
NIC employment allowance	**(5,000)**	(5,000)
	108,734	102,219

The trustees delegated key management control during the period
and at the date of this report to David Young.
David Young is employed by the charity to provide services to the charity as permitted by its Memorandum and Articles of Association.
One employee received annual emoluments of £60,000 or more (2024: 1)

12 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2024	12,201
Additions	95
At 31 March 2025	**12,296**
Depreciation	
At 1 April 2024	10,047
Charge for the year	535
At 31 March 2025	**10,582**
Net book value:	
At 31 March 2025	**1,714**
At 31 March 2024	**2,154**

13 Debtors

	2025 £	2024 £
Income tax recoverable	12,372	14,784
Prepayments and accrued income	933	1,378
Other debtors	3,148	1,907
	16,453	18,069

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Taxes and social security	2,364	2,176
Accruals	3,171	7,277
	5,535	9,453

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 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Special gifts fund	3,086	2,851	(5,169)	0	768

The special gifts fund represents monies given for specific purposes which have not yet been distributed to the relevant institutions or individuals.

FOR THE YEAR ENDED 31 MARCH 2024

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Special gifts fund	3,086	2,938	(2,938)	0	3,086

16 Analysis of net assets between funds

	Unrestricted	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2025 are represented by:			
Tangible fixed assets	1,714	-	1,714
Current assets	111,999	768	112,767
Creditors: amounts falling due within one year	(5,535)	-	(5,535)
	108,178	768	108,946

17 Related party transactions

Caroline Young, wife of David Young, received a salary of £22,621 (2024: £21,647) and is also a trustee of Cornergate Foundation which received donations totalling £1,200 (2024: £1,200)
Jemma Young, daughter of David Young, received a salary of £15,834 (2024: £13,890)
David Young and Caroline Young are trustees of Harvest Alliance UK which received donations totalling £3,468 (2024: £4,854)
David Young was, until 31st May 2024, and Sarah Bennett, wife of Christopher Bennett and daughter of Robert Tate, is a trustee of Route 61 (International) which received donations totalling £4,274 (2024: £10,638)
Trustee donations received for the year totalled £34,026 (2024: £59,319)

HEMEL HEMPSTEAD COMMUNITY CHURCH

England & Wales - Charity number 1105214

Accounts

Charity Registration No. 1105214

Company Registration No. 5178040 (England and Wales)



Hemel Hempstead Community Church
Trustees' Report and Accounts

For the Year Ended 31st March 2024

Hemel Hempstead Community Church
Legal and Administrative Information

Trustees	Mr D J Young Mr C J Bennett Mr R J Tate Mr J A Noble Mr R Winski Mrs B Downing (appointed 02/07/23 – resigned 26/11/24)
Treasurer	Mr D Shaw
Secretary	Mr J A Noble
Charity Number	1105214
Company Number	5178040
Principal Address	63 Shearwater Road Hemel Hempstead Hertfordshire HP3 0GB
Reporting Accountants	HB Accountants Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB
Bankers	Metro Bank One Southampton Row London WC1B 5HA

Hemel Hempstead Community Church
Trustees' Report and Accounts

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Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2024

The trustees present their Report and Accounts for the year ended 31st March 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 Charities Statement of Recommended Practice, 'Accounting and Reporting by Charities', issued October 2019. The trustees also have due regard to guidance published by the Charity Commission on public benefit.

Structure, Governance and Management

Hemel Hempstead Community Church (HHCC) is a company limited by guarantee.

Trustees

The trustees who served during the year were:

Mr D J Young
Mr C J Bennett
Mr R J Tate
Mr J A Noble
Mr R Winski
Mrs B Downing (appointed 02/07/23 – resigned 26/11/24)

Trustees are appointed and removed by the Board of Trustees as outlined in the charity's Articles of Association. Trustees are recruited from the established church membership to provide the wide range of expertise required to properly govern the charity's activities.

The current size of the trustee group has been found to be sufficient to serve the charity's present needs. The charity makes use of published material from the Charity Commission and other sources to inform trustees about their responsibilities and assist them with their work.

Management

Responsibility for HHCC's leadership falls broadly into two areas: legal, financial, health and safety, and other similar aspects that are mainly the responsibility of the trustees, and spiritual and pastoral matters and activities that are overseen by the Leadership Team.

The day-to-day management of HHCC's normal activities is undertaken by the Lead Pastors and other Leaders, who meet informally on a regular basis. Members heading up various aspects of HHCC's ministry report directly to the Lead Pastors.

Harvest Alliance UK

HHCC is an active member of Harvest Alliance UK (HAUK), which is itself part of Harvest Alliance's global family of churches and ministries.

Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2024

HHCC Highlights

Over the summer we enjoyed 'Church in the Park' over three Sundays in July and August. Our main service was relocated to Gadebridge Park incorporating worship, testimony, prayer, communion, picnic lunches and games. All ages enjoyed these open-air meetings in this beautiful community space.

We also had the privilege of helping facilitate the Love Hemel prayer walk. The vision is to gather Christians from different churches across the town to prayer walk every street in Hemel Hempstead. It was a delight to see support for this prayer initiative continue to grow aided by a new website and the use of social media. The main walk took place on the 1st July with participants gathering in Gadebridge Park for a time of worship and prayer before dispersing to prayer walk the streets. There were 75 people from 16 different churches práyer walking the town enabling us to prayer walk 750 streets all at the same time. The remaining streets were covered by individuals' prayer walks in July.

In November a team of seven people from HHCC, led by David and Caroline Young, were able to visit Derek and Penny Oliver and the Route 61 (International) (Route 61) local team in Kenya. This was the first HHCC trip to Kenya since the pandemic. It was a great joy to spend time with the Route 61 team and visit their new office base in Kisumu. The team were able to learn about the development of Route 61's work within government institutions and the wider community. By invitation the team were able to visit three juvenile justice institutions to see first hand how services are delivered in these settings and learn about the day-to-day challenges the team face.

For our Christmas Service we had the joy of holding a joint service with Hemel Vineyard Church at Warners End Community Centre. It was so good to work together on all aspects of the service and share this special celebration of the birth of Christ with another church. The service was well attended with many visitors of all ages enjoying this special time.

Leaders from HHCC and the wider church continue to enjoy the benefits of being part of HAUK. Leaders were able to attend the Autumn conference at Oasis Church, Colliers Wood, London in October and the leaders' gathering in Hemel Hempstead, in March. The HAUK Southeast Hub met regularly during the year with HHCC hosting this regional leaders' meeting in November. Alongside this a regular programme of UK Leaders' Zoom meetings and other National and Global Zoom meetings continued throughout the year.

In March HHCC enjoyed another short visit from Pastor Yohan, New Horizons Christian Fellowship (NHCF) Vellore, India, who was also able to join us at the HAUK leaders' gathering in Hemel Hempstead.

Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2024

Objectives and Activities

1. Advancing the Christian Faith

HHCC is a family of believers who seek to demonstrate the transforming love of Jesus Christ through word and action in Hemel Hempstead, the UK, and through its connections around the world. The main focus of the church's work is directed towards achieving this objective. During the year the main activities of the church consisted of the following:

- Sunday Morning Service – comprising worship, bible-based teaching, prayer and communion with a time for fellowship over refreshments served before and after the service
- Life Groups – small groups meeting in-person during the week where members support and encourage one another and grow in faith. These groups include worship, prayer and bible study.
- Men's Group – Affiliated to Christian Vision for Men (CVM), providing leadership and support for a men's meeting on Monday nights attended by HHCC members and others from different churches and the wider community.
- Prayer – monthly prayer guide and focus with twice-monthly Zoom prayer meetings.
- Gifts – HHCC made gifts from both general funds and special offerings in support of other charities and individuals in the United Kingdom and overseas. These included grants to HAUK, Charity No.1123185, to support its work in advancing the Christian faith in the UK; and
  - Youth Across Hemel, Charity No.1179672, to support its expanding work in local secondary schools; and
  - Christian Recourses for Primary Schools Trust, Charity No.1053115, to support the provision of bibles to students in local primary schools
  - regular funding to support the salaries of the NHCF church pastors in Vellore, India and Damak, Nepal.

2. The Relief of Poverty

- HHCC continued to support the Debt Centre and other services provided by Christians Against Poverty (CAP) in Hemel Hempstead by Liberty Tea Rooms and Community Hub (LTR&CH), Charity No.1077335. David Young was an active member of the LTR&CH CAP Church Partnership Team. One member served as a Debt Coach, two members served as Money Coaches and others as CAP client befrienders.
- HHCC and individual members gifted funds to NHCF India to support the employment of a teacher at a school in Chittoor, with the aim of improving future employment opportunities, and the running of a dairy farm.
- HHCC and individual members gifted funds to Route 61 , Charity No. 1189501, to support its work in Kenya with children in the juvenile justice system.
- HHCC gifted funds to Cornergate Foundation, Charity No. 11652641, for its work with prisoners and ex-offenders.

3. The Advancement of Education according to Christian principles

No activity reported during this year.

4. Provision of Community Facilities

- HHCC continued to gift funds to LTR&CH to support its running of the CAP Debt Centre and provision of other CAP services in Hemel Hempstead.
- HHCC gifted funds to Heart for Kids (www.heartforkids.org), which is registered with the Australian Charities and Not-for-Profits Commission (ACNC) and holds Australian Business Number (ABN) 77612163265, for the ongoing work of providing community facilities, such as safe water bore holes, in India.

Achievements and Performance

A summary of achievements is as follows:

- The Sunday morning service continued at the Hemel Hempstead Seventh Day Adventist Church with refreshments served both before and after the service providing a space for connection.
- A twice-monthly Prayer Zoom meeting provided a place for corporate prayer with a monthly Prayer Guide circulated to provide spiritual direction and a focus for prayer for the church and wider community.
- The Love Hemel prayer walk initiative continued during this period. This started with a launch service at Hemel Hempstead Methodist Church in May and culminated with the main prayer walk on the 1st July when 75 people from 16 different churches prayer walked 750 streets across the town all at the same time. The remaining streets were prayer walked by individuals during July. A prayer guide based on 'The Lord's Prayer' provided a corporate focus for prayer.
- HHCC continued its association with Samaritan's Purse (www.samaritans-purse.org.uk) and 33 shoeboxes were filled with toys, hygiene items and school supplies, and despatched for 'Operation Christmas Child'. Some church members continued to use the online service to donate towards shoeboxes while others joined our shoebox packing lunch after our Sunday service on the 19th November.
- During the year HHCC continued to support the work of Dacorum Street Pastors, (DSP), Charity No. 1179935, with three church members serving as Street Pastors on weekend patrols in Hemel Hempstead town centre.
- David Young attended a monthly meeting of local church leaders facilitated by Churches Together in Hemel Hempstead.
- During the year, five church members served as volunteers for Youth Across Hemel. This included running clubs and delivering RE lessons in local secondary schools and helping to run "The Mix" and other fun youth events for young people, such as, kayaking and a bonfire party.
- HHCC Leaders Derek and Penny Oliver continued to develop the work of Route 61 (www.route61.net), in Kenya with children in the juvenile justice system and their

families. HHCC Leaders David Young, Derek Oliver and Sarah Bennett served as trustees of Route 61, and HHCC provided regular financial support.

- HHCC continued to provide administrative support to Harvest Alliance. David Young served as a trustee of HAUK, he and Caroline Young served on the UK Core Team, and David Shaw served as treasurer.
- Caroline Young served as a trustee of Cornergate Foundation, which works with prisoners and ex-offenders helping them rehabilitate and resettle after release from prison. Regular financial support was made towards this valuable ongoing work in the community.
- A group from HHCC attended CVM's "The Gathering" men's festival in June, which provided a time of spiritual refreshment, encouragement, and fellowship.
- HHCC continued to provide practical and regular financial support to LTR&CH in their ongoing work to deliver CAP and other services in the local community. The work of the Debt Centre providing support to local people with unmanageable debt continued. One church member served as a Debt Coach, two others were involved in running CAP Money (budgeting and financial management) courses, and others as CAP client befrienders. In June, David and Caroline Young attended the CAP United Conference in Peterborough which incorporated training for the new Money Course. HHCC hosted a CAP Sunday Service on the 10th December to highlight and celebrate the charity's work nationally and within the local community.
- In September, a church member joined a team from Through Faith Missions on a week long mission organised together with four churches in Basingstoke. The church and team members conducted a door visitation programme to help understand the needs of local resident and publicised several public meetings to advance the Christian faith.
- HHCC continued to provide regular financial support to NHCF in Vellore, India. This finance was used to assist with funding a pastoral salary and the employment of a teacher and advocate to Company Village, Chittoor, supporting families facing the challenge of re-location due to a government infrastructure project and the ongoing oversight of a Dairy Farm.
- HHCC supported NHCF in Damak, Nepal by assisting with funding the pastor's monthly salary. This ensured the continued growth of, and pastoral and spiritual support for the church membership, and the spread of the Christian Gospel in the wider area. HHCC provided pastoral and spiritual support to John Noble who continued his long association with Heart for Kids. John was part of a volunteer team which visited the mission partners in Northern India in April and May. The trip included visits to Child Development (teaching) Centres and a Tailoring School. The team also visited villages to see and hear from local people how they were benefitting from the installation of safe water bores.
- John Noble continued to serve as a trustee of Chinese Church Support Ministries, Charity No. 327709.

Grant Making Policy

HHCC makes grants to other charities and individuals that are working to achieve the same objective of making Jesus Christ known.

Many grants are made to other charities working in the United Kingdom and abroad with similar aims to the church and a policy has been established of making regular grants from income received by the church. Grants may also be gifts to visiting speakers.

Additionally, grants are made to organisations within Hemel Hempstead that work with children, young people, the homeless and other needy groups. As part of HHCC's mission to share the love of Jesus Christ in our local community, grants are made to needy people, both members and contacts from outside the church family. Significant grants are made after the trustees have agreed on the amount and recipients. They may be made in response to a specific appeal or need of which HHCC's Leadership Team or members have become aware.

Financial Review

Income and Expenditure

For the year ended 31st March 2024 total income was £168,762, which was £16,764 higher than the previous year. Expenditure was £158,148, which was an increase of £4,914 on the previous year. This resulted in a net surplus of £10,614, which is £11,850 better than the previous year. The trustees continue to monitor expenditure to maintain costs in line with general income.

Reserves Policy

The charity's reserves policy is that unrestricted funds (funds that have not been designated for a specific use) should be maintained at a minimum level equivalent to between three and six-months' expenditure. The trustees consider that maintaining reserves at this level would ensure that, in the event of a significant drop in funding, the charity would be able to continue its current activities while consideration is given to ways in which additional funds might be raised or expenditure reduced. The trustees continued to pay close attention to the level of reserves, with a view to these being maintained within the levels outlined.

Asset Cover

Note 16 to the accounts sets out an analysis of the net assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2024

On behalf of the Board of Trustees:

Mr J A Noble
Trustee

Date: 15/12/2024

Mr D J Young
Trustee

Date: 15/12/2024

Hemel Hempstead Community Church
Statement of Trustees' 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 and Wales requires the trustees to prepare accounts for each financial year that 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 and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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.

Hemel Hempstead Community Church
Independent Examiner's Report

To the trustees of Hemel Hempstead Community Church

I report to the trustees on my examination of the financial statements of Hemel Hempstead Community Church (the charity) for the year ended 31st March 2024.

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 the 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 2011 (the 2011 Act). In carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no 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 records; 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

Dated: 17/12/24

HEMEL HEMPSTEAD COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources from generated funds					
Voluntary income	3	**156,926**	**2,938**	**159,864**	145,436
Resources from Charitable activity	4	**5,935**	**-**	**5,935**	5,634
Investment income	5	**2,963**	**-**	**2,963**	928
Total incoming resources		**165,824**	**2,938**	**168,762**	151,998
Resources expended	6				
Charitable activities					
Advancement of the Christian Faith		**138,310**	**1,000**	**139,310**	132,066
Relief of needs and hardships		**10,400**	**1,438**	**11,838**	7,608
Provision of social welfare community facilities		**6,500**	**500**	**7,000**	13,560
Total resources expended		**155,210**	**2,938**	**158,148**	153,234
Net income/(deficit) for the year/ Net movement in funds		**10,614**	**0**	**10,614**	(1,236)
Fund balances at 1 April 2023		**102,200**	**3,086**	**105,286**	106,522
Fund balances at 31 March 2024		**112,814**	**3,086**	**115,900**	105,286

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HEMEL HEMPSTEAD COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Incoming resources from generated funds				
Voluntary income	142,534	2,902	145,436	165,759
Resources from Charitable activity	5,634	-	5,634	5,319
Investment income	928	-	928	192
Total incoming resources	149,096	2,902	151,998	171,270
Resources expended				
Charitable activities				
Advancement of the Christian Faith	132,066	-	132,066	119,650
Relief of needs and hardships	5,400	2,208	7,608	7,700
Provision of social welfare community facilities	11,471	2,089	13,560	17,677
Total resources expended	148,937	4,297	153,234	145,027
Net income/(deficit) for the year/ Net movement in funds	159	(1,395)	(1,236)	26,243
Fund balances at 1 April 2022	102,041	4,481	106,522	80,279
Fund balances at 31 March 2023	102,200	3,086	105,286	106,522

HEMEL HEMPSTEAD COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	**12**		**2,154**		2,851
Current assets					
Debtors	**13**	**18,069**		15,585	
Cash at bank and in hand		**105,130**		95,808	
		123,199		111,393	
Creditors: amounts falling due within one year	**14**	**(9,453)**		(8,958)	
Net current assets			**113,746**		102,435
Total assets less current liabilities			**115,900**		105,286
Income funds					
Restricted funds	**15**		**3,086**		3,086
Unrestricted funds			**112,814**		102,200
			115,900		105,286

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 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.

The accounts were approved by the Trustees on 15th December 2024.

J.A. Noble
Trustee

D.J. Young
Trustee

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information
Hemel Hempstead Community Church is a company limited by guarantee.

1.1 Accounting convention

The accounts have been prepared in accordance with the church'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 2023). The church is a Public Benefit Entity as defined by FRS 102.

The church 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 church. 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 church 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 Resources expended

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

1.5 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	25% to 33% reducing balance

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 Accounting policies (continued)

1.6 Impairment of fixed assets

At each reporting end date, the church 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).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.8 Financial instruments

The church 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 church's balance sheet when the church 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 church's contractual obligations expire or are discharged or cancelled.

1.9 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 church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 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 church'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.

3 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Tithes, offerings and gifts	156,926	2,938	159,864	145,436

Tithes, offerings and gifts:

Unrestricted funds:		
Tithes, offerings and gifts	128,263	116,616
Income tax reclaimable	28,663	25,918
	156,926	142,534
Restricted funds:		
Tithes, offerings and gifts	2,938	2,781
Income tax reclaimable	-	121
	2,938	2,902

	2024 £	2023 £
4 Resources from Charitable activity		
Services to another Christian charity	5,935	5,634
5 Investment income		
Interest receivable	2,963	928

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

6 Total resources expended

	Staff costs	Depreciation	Other costs	Grant funding	Total 2024	Total 2023
See also note:	**11**	**12**	**7**	**8**		
	£	**£**	**£**	**£**	**£**	£
Charitable activities						
Advancement of the Christian Faith						
Activities undertaken directly	73,014	697	20,184		**93,895**	92,680
Grant funding of activities				16,210	**16,210**	11,363
Support costs (See also Note 9)	22,868				**22,868**	21,990
Admin support for a Christian charity	6,337				**6,337**	6,033
Total	102,219	697	20,184	16,210	**139,310**	132,066
Relief of needs and hardships						
Activities undertaken directly					-	-
Grant funding of activities				11,838	**11,838**	7,608
Total	-	-	-	11,838	**11,838**	7,608
Provision of social welfare community facilities						
Activities undertaken directly					-	-
Grant funding of activities				7,000	**7,000**	13,560
Total	-	-	-	7,000	**7,000**	13,560
	102,219	**697**	**20,184**	**35,048**	**158,148**	153,234

7	**Activities undertaken directly**	**Unrestricted**	**Restricted**	**Total 2024**	Total 2023
		£	**£**	**£**	£
	Other costs relating to advancement of the Christian faith comprise:				
	Rent	7,350		7,350	7,250
	Equipment and repairs	493		493	387
	Social events and catering	1,687		1,687	2,973
	Telephone and Internet	308		308	463
	Printing, postage and stationery	197		197	147
	Insurance and licences	1,365		1,365	1,393
	Motor and travel	3,056		3,056	4,851
	Young people	32		32	29
	Literature and training	2,346		2,346	2,738
	Hospitality and outreach	446	1,000	1,446	678
	Bank charges	50		50	105
	Independent examiners fee	1,000		1,000	1,000
	Sundry expenses	854		854	899
		19,184	**1,000**	**20,184**	22,913

8	**Grants payable**	**Grants to institutions**	**Grants to individuals**	**Total 2024**	Total 2023
		£	**£**	**£**	£
	Advancement of the Christian Faith	**5,854**	**10,356**	**16,210**	11,363
	Relief of needs and hardships	**11,838**	**-**	**11,838**	7,608
	Provision of social welfare community facilities	**7,000**		**7,000**	13,560
		24,692	**10,356**	**35,048**	32,531
	Restricted Grants			**1,938**	4,298
	Unrestricted Grants			**33,110**	28,233
				35,048	32,531
	Grants to institutions relating to advancement of the Christian faith comprise:				
	Harvest Alliance UK			4,854	3,563
	Christian Resources for Primary Schools			500	-
	Youth Across Hemel			500	1,000
				5,854	4,563
	Grants to institutions relating to relief of needs and hardship comprise:				
	Route 61 (International)			10,638	5,050
	Cornergate Foundation			1,200	1,200
	Harvest Alliance UK – For Ukraine			-	1,358
				11,838	7,608

		2024 £	2023 £
8	**Grants payable (continued)**		
	Grants to institutions relating to provision of social welfare community facilities comprise:		
	Mission Direct	-	250
	Liberty Tea Rooms and Community Hub	6,000	6,000
	Heart for Kids	1,000	1,861
		7,000	8,111
9	**Support costs**		
	Staff costs	**22,868**	21,990

10 Trustees

David Young's remuneration paid in the year was £60,005 (2003: £56,608)
No Trustees claimed expenses to fulfil their duties (2023: None)

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Pastoral	**2**	2
Treasurer	**1**	1
Administration	**1**	1
	4	4

Employment costs	2024 £	2023 £
Wages and salaries	**97,570**	92,582
Social security costs	**9,419**	9,130
Pension contributions	**230**	189
NIC employment allowance	**(5,000)**	(5,000)
	102,219	96,901

The trustees delegated key management control during the period
and at the date of this report to David Young.
David Young is employed by the charity to provide services to the charity as permitted by its
Memorandum and Articles of Association.
One employee received annual emoluments of £60,000 or more (2023; None)

12 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2023	12,201
Additions	-
At 31 March 2024	**12,201**
Depreciation	
At 1 April 2023	9,350
Charge for the year	697
At 31 March 2024	**10,047**
Net book value:	
At 31 March 2024	**2,154**
At 31 March 2023	**2,851**

13 Debtors

	2024 £	2023 £
Income tax recoverable	14,784	13,107
Prepayments and accrued income	1,378	696
Other debtors	1,907	1,782
	18,069	15,585

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Taxes and social security	2,176	2,226
Accruals	7,277	6,732
	9,453	8,958

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 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Special gifts fund	3,086	2,938	(2,938)	-	**3,086**

The special gifts fund represents monies given for specific purposes which have not yet been distributed to the relevant institutions or individuals.

FOR THE YEAR ENDED 31 MARCH 2023

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Special gifts fund	4,481	2,902	(4,297)	-	**3,086**

16 Analysis of net assets between funds

	Unrestricted	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets	2,154	-	**2,154**
Current assets	120,113	3,086	**123,199**
Creditors: amounts falling due within one year	(9,453)	-	**(9,453)**
	112,814	**3,086**	**115,900**

17 Related party transactions

Caroline Young, wife of David Young, received a salary of £21,647 (2023: £20,422) and is also a trustee of Cornergate Foundation which received donations totalling £1,200 (2023: £1,200)
Jemma Young, daughter of David Young, received a salary of £13,890 (2023: £13,104)
David Young is a trustee of Harvest Alliance UK which received donations totalling £4,854 (2023: £4,921)
David Young and Sarah Bennett, wife of Christopher Bennett and daughter of Robert Tate, are trustees of Route 61 (International) which received donations totalling £10,638 (2023: £5,050)
Trustee donations received for the year totalled £59,319 (2023: £47,868)

HEMEL HEMPSTEAD COMMUNITY CHURCH

England & Wales - Charity number 1105214

Accounts

Charity Registration No. 1105214

Company Registration No. 5178040 (England and Wales)



Hemel Hempstead Community Church
Trustees' Report and Accounts

For the Year Ended 31st March 2023

Hemel Hempstead Community Church
Legal and Administrative Information

Trustees	**Mr D J Young** **Mr C J Bennett** **Mr R J Tate** **Mr J A Noble** **Mr R Winski** **Mrs B Downing (appointed on 2nd July 2023)**
Treasurer	**Mr D Shaw**
Secretary	**Mr J A Noble**
Charity Number	**1105214**
Company Number	**5178040**
Principal Address	**63 Shearwater Road** **Hemel Hempstead** **Hertfordshire** **HP3 0GB**
Reporting Accountants	**HB Accountants** **Plumpton House** **Plumpton Road** **Hoddesdon** **Hertfordshire** **EN11 0LB**
Bankers	**Metro Bank** **One Southampton Row** **London** **WC1B 5HA**

Hemel Hempstead Community Church
Trustees' Report and Accounts

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Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2023

The trustees present their Report and Accounts for the year ended 31st March 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 Charities Statement of Recommended Practice, 'Accounting and Reporting by Charities', issued October 2019. The trustees also have due regard to guidance published by the Charity Commission on public benefit.

Structure, Governance and Management

Hemel Hempstead Community Church (HHCC) is a company limited by guarantee.

Trustees

The trustees who served during the year were:

Mr D J Young
Mr C J Bennett
Mr R J Tate
Mr J A Noble
Mr R Winski

Trustees are appointed and removed by the Board of Trustees as outlined in the charity's Articles of Association. Trustees are recruited from the established church membership to provide the wide range of expertise required to properly govern the charity's activities.

The current size of the trustee group has been found to be sufficient to serve the charity's present needs. The charity makes use of published material from the Charity Commission and other sources to inform trustees about their responsibilities and assist them with their work.

Management

Responsibility for HHCC's leadership falls broadly into two areas: legal, financial, health and safety, and other similar aspects that are mainly the responsibility of the trustees, and spiritual and pastoral matters and activities that are overseen by the Leadership Team.

The day-to-day management of HHCC's normal activities is undertaken by the Lead Pastors and other Leaders, who meet informally on a regular basis. Members heading up various aspects of HHCC's ministry report directly to the Lead Pastors.

Harvest Alliance UK

HHCC is an active member of Harvest Alliance UK, which is itself part of Harvest Alliance's global family of churches and ministries.

Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2023

HHCC Highlights

The lifting of restrictions arising from the coronavirus pandemic have meant that all in-person church activities were able to resume without disruption during the reporting period.

HHCC's main Sunday morning service has been held at the Hemel Hempstead Seventh Day Adventist Church's building with other church activities and meetings, such as mid-week groups and pastoral appointments, being held in person. Prayer meetings continued to be held successfully via Zoom. Live broadcasting of the Sunday morning service was maintained until the end of July 2022 by which time most of the church family had been able to return to in-person meetings with confidence. A podcast of the Sunday service talk has since been provided to allow people the chance to catch up or listen again.

Following the relocation of staff to home working, the registered office and correspondence address for HHCC was changed to 63 Shearwater Road, Hemel Hempstead, HP3 0GB in July 2022.

It was a privilege to continue facilitating the Love Hemel prayer walk with 41 believers from 10 different churches joining together to prayer walk every street in Hemel in April 2022. Plans continued for another prayer walk extending into 2023 with the launch of the Love Hemel website in March ahead of another prayer walk in July.

October was a momentous month for HHCC when we gathered to celebrate our 40th anniversary and 10 years of David and Caroline Young as Pastors.

As overseas travel started to open up again, a visit was made in November 2022 to partner churches and ministries in India and Nepal. In February and March 2023, we also had the privilege of hosting Pastor Bijay Ghamal (NHCF Damak, Nepal) and Pastor Yohan (NHCF Vellore, India) during a visit to the UK. It was exciting for many of church family to meet these Pastors for the first time and receive first-hand updates of the various ministries and community projects they are involved with.

Harvest Alliance UK (HAUK) continued to provide an invaluable resource of encouragement and support. Leaders from HHCC were able to attend an open conference in Retford (October 2022) and leaders' gathering in Hemel Hempstead (March 23). The HAUK Southeast Hub met regularly during the year with HHCC hosting this leaders' gathering in November 2022. Alongside this a regular programme of UK Leaders' Zoom meetings, along with other National and Global Zoom meetings, continued throughout the reporting year.

Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2023

Objectives and Activities

1. Advancing the Christian Faith

HHCC is a family of believers who seek to demonstrate the transforming love of Jesus Christ through word and action in Hemel Hempstead, the UK, and through its connections around the world. The main focus of the church's work is directed towards achieving this objective. During the year the main activities of the church consisted of the following:

- Sunday Morning Service – comprising worship, bible-based teaching, prayer and communion with a time for fellowship over refreshments served before and after the service
- Life Groups – small groups meeting in-person during the week where members support and encourage one another and grow in faith. These groups include worship, prayer and bible study.
- Men's Group – Affiliated to Christian Vision for Men (CVM), providing leadership and support for a men's meeting on Monday nights attended by HHCC members and others from different churches and the wider community.
- Prayer – monthly prayer guide and focus with twice-monthly Zoom prayer meetings.
- Gifts – HHCC made gifts from both general funds and special offerings in support of other charities and individuals in the United Kingdom and overseas. These included grants to HAUK Charity No.1123185, to support its work in advancing the Christian faith in the UK; and
  - Youth Across Hemel, Charity No.1179672, to support its expanding work in local secondary schools; and
  - regular funding to support the salaries of the New Horizons Christian Fellowship (NHCF) church pastors in Vellore, India and Damak, Nepal

2. The Relief of Poverty

- HHCC continued to support the Debt Centre and other services provided by Christians Against Poverty (CAP) in Hemel Hempstead by Liberty Tea Rooms and Community Hub (LTR&CH), Charity No.1077335. David Young was an active member of the LTR&CH CAP Church Partnership Team. One member served as a Debt Coach, two members served as Money Coaches and others as CAP client befrienders.
- HHCC and individual members gifted funds to NHCF India to support the employment of a teacher at a school in Chittoor, with the aim of improving future employment opportunities, the running of a dairy farm and education of three young people.
- HHCC and an individual member gifted funds to Route 61 (International) (Route 61), Charity No. 1189501, to support its work in Kenya with children in the juvenile justice system.
- HHCC gifted funds to Cornergate Foundation, Charity No. 11652641, for its work with prisoners and ex-offenders.
- HHCC took up a special offering to gift funds towards HAUK's appeal for Ukraine.

3. The Advancement of Education according to Christian principles

No activity reported during this year.

4. Provision of Community Facilities

- HHCC continued to gift funds to LTR&CH to support its running of the CAP Debt Centre and provision of other CAP services in Hemel Hempstead.
- HHCC made a gift to Mission Direct, Charity No. 1107824, to support its work in building homes, schools/classrooms, hospitals and rescue centres.
- HHCC gifted funds to Heart for Kids (www.heartforkids.org), which is registered with the Australian Charities and Not-for-Profits Commission (ACNC) and holds Australian Business Number (ABN) 77612163265, for the installation of a safe water bore in a village in India.

Achievements and Performance

A summary of achievements is as follows:

- The Sunday morning service continued at the Hemel Hempstead Seventh Day Adventist Church with refreshments served both before and after the service providing a space for connection.
- A twice-monthly Prayer Zoom meeting provided a place for corporate prayer with a monthly Prayer Guide circulated to provide spiritual direction and a focus for prayer for the church and wider community.
- The Love Hemel prayer walking initiative continued in April 2022 in the two weeks leading up to Easter with 41 people from 10 different churches joining together to prayer walk every street in Hemel Hempstead. The Lord's Prayer was used to provide a guide and focus for prayer walking the town together. Planning and preparation for future events continued into 2023, with the launch of the Love Hemel website in March ahead of the next Love Hemel prayer walk in July.
- HHCC continued its association with Samaritan's Purse (www.samaritans-purse.org.uk) and, as a result of the continued dedication and commitment of a church member over a number of months, 27 shoeboxes were filled with toys, hygiene items and school supplies, and despatched for 'Operation Christmas Child'. Some church members continued to use the online service (set up during the pandemic) to donate towards shoeboxes.
- HHCC continued to support the work of Dacorum Street Pastors, (DSP), Charity No. 1179935, with three church members serving as Street Pastors on weekend patrols in Hemel Hempstead town centre. David Young served as a trustee of DSP from the 26th April 2022.
- David Young attended a monthly meeting of local church leaders facilitated by Churches Together in Hemel Hempstead.
- HHCC Leaders Derek and Penny Oliver continued to develop the work of Route 61 (www.route61.net), in Kenya with children in the juvenile justice system and their families. HHCC Leaders David Young, Derek Oliver and Sarah Bennett served as trustees of Route 61, and HHCC provided regular financial support.

- HHCC continued to provide administrative support to Harvest Alliance. David Young served as a trustee of HAUK, he and Caroline Young served on the UK Core Team, and David Shaw served as treasurer.
- Caroline Young served as a trustee of Cornergate Foundation, which works with prisoners and ex-offenders helping them rehabilitate and resettle after release from prison. Regular financial support was made towards this valuable ongoing work in the community.
- A group from HHCC attended CVM's "The Gathering" men's festival in July 2022 which provided a time of spiritual inspiration and refreshment, and a lot of fun!
- During August 2022, a church member joined a team from Mission Direct, spending two weeks in the Dominican Republic visiting community projects, helping alleviate suffering and poverty, and decorating new homes which were handed over to occupants at the end of the trip. HHCC provided financial support to Mission Direct towards this work.
- In August 2022, Richard Winski joined a team from Through Faith Mission on a week-long mission in Norfolk. The church and team members conducted a door visitation programme to help understand the needs of local residents and advance the Christian faith.
- In September 2022, David Young and Richard Winski served with Youth Across Hemel as part of a team leading RE lessons in Hemel Hempstead School. The team successfully delivered lessons to both Year 8 and Year 9 cohorts in the Autumn and Spring terms.
- HHCC continued to provide practical and regular financial support to LTR&CH, in their ongoing work to deliver CAP and other services in the local community. The work of the Debt Centre providing support to local people with unmanageable debt continued. One church member served as a Debt Coach, two others were involved in running CAP Money (budgeting and financial management) courses, and others as CAP client befrienders. In June 2022, David and Caroline Young attended the CAP United Conference in Peterborough. HHCC hosted a CAP Sunday Service on the 6th November 2022 to highlight and celebrate the charity's work nationally and within the local community.
- HHCC continued to provide regular financial support to NHCF in Vellore, India. This finance was used to fund the ongoing education and other needs of three young people under NHCF's Wonder Kids programme and the employment of a teacher at the Parivarthan (Transformation) School, situated in Company Village, Chittoor, as well as the provision of school books and supplies. The support also assisted with funding the monthly salary of the church pastors. In November 2022 David Young visited NHCF in Vellore and met with church leaders and key workers. This trip included a visit to see the Dairy Farm which was now up and running. Due to the onset of lumpy cow disease, however, the project was only functioning with one cow and calf, but plans were in progress to purchase two additional cows and calves as soon as the circumstances allowed.
- As part of his trip to India in November 2022, David Young spent four days reconnecting with church leaders in and around Khammam District, Telangana. Due to the pandemic, this was the first time they were able to meet in person following his last trip to the area in 2019. Activities included meeting with church leaders and local pastors along with visits to community projects and branch churches.

- HHCC supported NHCF in Damak, Nepal by assisting with funding the pastor's monthly salary. This ensured the continued growth of, and pastoral and spiritual support for the church membership, and the spread of the Christian Gospel in the wider area. In November 2022, David Young and Derek Oliver visited NHCF in Damak and saw the progress that had been made with the new church building which will incorporate the Ezra Bible School and other community projects.
- HHCC provided pastoral and spiritual support to John Noble who continued his long association with Heart for Kids. John took on the role of leading the charity's monthly UK-Europe-Africa Zoom prayer meetings and in November 2022 was part of a volunteer team which visited the mission partner in India. The trip included visits to Child Development (teaching) Centres and a Tailoring School. The team also visited villages to see and hear from local people how they were benefitting from the installation of safe water bores and the provision of COVID aid. Following the trip, HHCC made a gift to fund the installation of a safe water bore in an Indian village.
- John Noble continued to serve as a trustee of Chinese Church Support Ministries, Charity No. 327709.
- In October 2022 a special party was held to celebrate HHCC's 40th anniversary and 10 years of David and Caroline Young as Pastors. The church family were joined by many former members and friends of HHCC for food and drinks, with light music and entertainment and some speeches to round off a great time of reflection and celebration together.

Grant Making Policy

HHCC makes grants to other charities and individuals that are working to achieve the same objective of making Jesus Christ known.

Many grants are made to other charities working in the United Kingdom and abroad with similar aims to the church and a policy has been established of making regular grants from income received by the church. Grants may also be gifts to visiting speakers.

Additionally, grants are made to organisations within Hemel Hempstead that work with children, young people, the homeless and other needy groups. As part of HHCC's mission to share the love of Jesus Christ in our local community, grants are made to needy people, both members and contacts from outside the church family. Significant grants are made after the trustees have agreed on the amount and recipients. They may be made in response to a specific appeal or need of which HHCC's Leadership Team or members have become aware.

Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2023

Financial Review

Income and Expenditure

For the year ended 31st March 2023 total income was £151,998, which was £19,272 lower than the previous year. Expenditure was £153,234, which was an increase of £8,207 on the previous year. This resulted in a net deficit of £1,236, which is £27,479 worse than the previous year. The trustees continue to monitor expenditure to maintain costs in line with general income.

Reserves Policy

The charity's reserves policy has been the subject of review. The revised policy is that unrestricted funds (funds that have not been designated for a specific use) should be maintained at a ***minimum*** level equivalent to between three and six-months' expenditure. The trustees consider that maintaining reserves at this level would ensure that, in the event of a significant drop in funding, the charity would be able to continue its current activities while consideration is given to ways in which additional funds might be raised or expenditure reduced. The trustees continued to pay close attention to the level of reserves, with a view to these being maintained within the levels outlined.

Asset Cover

Note 17 to the accounts sets out an analysis of the net assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

On behalf of the Board of Trustees:

Mr J A Noble
Trustee

Date: 29th October 2023

Mr D J Young
Trustee

Date: 29th October 2023

Hemel Hempstead Community Church
Statement of Trustees' 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 and Wales requires the trustees to prepare accounts for each financial year that 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 and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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.

Hemel Hempstead Community Church
Independent Examiner's Report
To the trustees of Hemel Hempstead Community Church

I report to the trustees on my examination of the financial statements of Hemel Hempstead Community Church (the charity) for the year ended 31st March 2023.

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 the 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 2011 (the 2011 Act). In carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement
I have completed my examination. I confirm that no 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 records; 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

Dated: 30/10/23

HEMEL HEMPSTEAD COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Incoming resources from generated funds					
Voluntary income	3	**142,534**	**2,902**	**145,436**	165,759
Resources from Charitable activity	4	**5,634**	**-**	**5,634**	5,319
Investment income	5	**928**	**-**	**928**	192
Total incoming resources		**149,096**	**2,902**	**151,998**	171,270
Resources expended	6				
Charitable activities					
Advancement of the Christian Faith		**132,066**	**-**	**132,066**	119,650
Relief of needs and hardships		**5,400**	**2,208**	**7,608**	7,700
Provision of social welfare community facilities		**11,471**	**2,089**	**13,560**	17,677
Total resources expended		**148,937**	**4,297**	**153,234**	145,027
Net incoming/(outgoing) resources before transfers		**159**	**(1,395)**	**(1,236)**	26,243
Gross transfers between funds		**-**	**-**	**-**	-
Net income/(deficit) for the year/ Net movement in funds		**159**	**(1,395)**	**(1,236)**	26,243
Fund balances at 1 April 2022		**102,041**	**4,481**	**106,522**	80,279
Fund balances at 31 March 2023		**102,200**	**3,086**	**105,286**	106,522

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HEMEL HEMPSTEAD COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Incoming resources from generated funds				
Voluntary income	**163,630**	**2,129**	**165,759**	149,515
Resources from Charitable activity	**5,319**	**-**	**5,319**	1,697
Investment income	**192**	**-**	**192**	166
Total incoming resources	**169,141**	**2,129**	**171,270**	151,378
Resources expended				
Charitable activities				
Advancement of the Christian Faith	**119,650**	**-**	**119,650**	100,025
Relief of needs and hardships	**7,700**	**-**	**7,700**	8,805
Provision of social welfare community facilities	**15,557**	**2,120**	**17,677**	18,206
Total resources expended	**142,907**	**2,120**	**145,027**	127,036
Net incoming/(outgoing) resources before transfers	**26,234**	**9**	**26,243**	24,342
Gross transfers between funds	**-**	**-**	**-**	-
Net income/(deficit) for the year/ Net movement in funds	**26,234**	**9**	**26,243**	24,342
Fund balances at 1 April 2021	**75,807**	**4,472**	**80,279**	55,937
Fund balances at 31 March 2022	**102,041**	**4,481**	**106,522**	80,279

HEMEL HEMPSTEAD COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**13**		**2,851**		3,600
Current assets					
Debtors	**14**	**15,585**		21,909	
Cash at bank and in hand		**95,808**		98,525	
		111,393		120,434	
Creditors: amounts falling due within one year	**15**	**(8,958)**		(17,512)	
Net current assets			**102,435**		102,922
Total assets less current liabilities			**105,286**		106,522
Income funds					
Restricted funds	**16**		**3,086**		4,481
Unrestricted funds			**102,200**		102,041
			105,286		106,522

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 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.

The accounts were approved by the Trustees on 29th October 2023

J.A. Noble
Trustee

D.J. Young
Trustee

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information
Hemel Hempstead Community Church is a company limited by guarantee.

1.1 Accounting convention

The accounts have been prepared in accordance with the church'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 2022). The church is a Public Benefit Entity as defined by FRS 102.

The church 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 church. 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 church 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 Resources expended

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

1.5 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	25% to 33% reducing balance

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 Accounting policies (continued)

1.6 Impairment of fixed assets

At each reporting end date, the church 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).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.8 Financial instruments

The church 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 church's balance sheet when the church 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 church's contractual obligations expire or are discharged or cancelled.

1.9 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 church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 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 church'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.

3 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Tithes, offerings and gifts	**142,534**	**2,902**	**145,436**	165,759

Tithes, offerings and gifts:

Unrestricted funds:		
Tithes, offerings and gifts	**116,616**	133,484
Income tax reclaimable	**25,918**	30,146
	142,534	163,630
Restricted funds:		
Tithes, offerings and gifts	**2,781**	2,129
Income tax reclaimable	**121**	-
	2,902	2,129

4 Resources from Charitable activity

	2023 £	2022 £
Services to another Christian charity	**5,634**	5,319

5 Investment income

Interest receivable	**928**	192

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

6 Total resources expended

	Staff costs	Depreciation	Other costs	Grant funding	Total 2023	Total 2022
See also note:	**12**	**13**	**7**	**8**		
	£	**£**	**£**	**£**	£	£
Charitable activities						
Advancement of the Christian Faith						
Activities undertaken directly	68,878	889	22,913		**92,680**	81,585
Grant funding of activities				11,363	**11,363**	14,166
Support costs (See also Note 9)	21,990				**21,990**	18,602
Admin support for a Christian charity	6,033				**6,033**	5,297
Total	96,901	889	22,913	11,363	**132,066**	119,650
Relief of needs and hardships						
Activities undertaken directly			-		-	
Grant funding of activities				7,608	**7,608**	7,700
Total	-	-	-	7,608	**7,608**	7,700
Provision of social welfare community facilities						
Activities undertaken directly					-	-
Grant funding of activities				13,560	**13,560**	17,677
Total	-	-	-	13,560	**13,560**	17,677
	96,901	**889**	**22,913**	**32,531**	**153,234**	145,027

7 Activities undertaken directly

	2023	2022
	£	£
Other costs relating to advancement of the Christian faith comprise:		
Rent	7,250	4,850
Equipment and repairs	387	293
Social events and catering	2,973	426
Telephone and Internet	463	425
Printing, postage and stationery	147	192
Insurance and licences	1,393	1,885
Motor and travel	4,851	246
Young people	29	-
Literature and training	2,738	1,975
Hospitality and outreach	678	302
Publicity	-	201
Branding refresh and website design	-	895
Bank charges	105	52
Independent examiners fee	1,000	1,000
Loss on disposal of assets	-	493
Sundry expenses	899	837
	22,913	14,072

8 Grants payable

	Grants to institutions	Grants to individuals	Total 2023	Total 2022
	£	£	£	£
Advancement of the Christian Faith	**4,563**	**6,800**	**11,363**	14,166
Relief of needs and hardships	**7,608**	**-**	**7,608**	7,700
Provision of social welfare community facilities	**8,111**	**5,449**	**13,560**	17,677
	20,282	**12,249**	**32,531**	39,543
Restricted Grants			**4,298**	2,120
Unrestricted Grants			**28,233**	37,423
			32,531	39,543

Grants to institutions relating to advancement of the Christian faith comprise:

Harvest Alliance UK	3,563	4,091
Youth Across Hemel	1,000	-
	4,563	4,091

Grants to institutions relating to relief of needs and hardship comprise:

Route 61 (International)	5,050	4,200
Cornergate Foundation	1,200	500
Harvest Alliance UK – For Ukraine	1,358	3,000
	7,608	7,700

		2023	2022
		£	£
8	**Grants payable (continued)**		
	Grants to institutions relating to provision of social welfare community facilities comprise:		
	Mission Direct	250	-
	Liberty Tea Rooms and Community Hub	6,000	10,000
	Heart for Kids	1,861	-
		8,111	10,000
9	**Support costs**		
	Staff costs	**21,990**	18,602

11 Trustees

Trustees' remuneration paid in the year was £56,608 (2022: £54,694)
One trustee was re-imbursed for expenses paid in the year (2022: 1).
Expenses paid in the year, primarily travel and accommodation, totalled £4,126 (2022: £246)

12 Employees

Number of employees
The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Pastoral	**2**	2
Treasurer	**1**	1
Administration	**1**	1
	4	4

Employment costs	2023	2022
	£	£
Wages and salaries	**92,582**	86,702
Social security costs	**9,130**	8,040
Pension contributions	**189**	-
NIC employment allowance	**(5,000)**	(4,000)
	96,901	90,742

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

13 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2022	12,061
Additions	140
Disposals	-
At 31 March 2023	**12,201**
Depreciation	
At 1 April 2022	8,461
Charge for the year	889
Disposals	-
At 31 March 2023	**9,350**
Net book value:	
At 31 March 2023	**2,851**
At 31 March 2022	**3,600**

14 Debtors

	2023 £	2022 £
Income tax recoverable	13,107	19,649
Prepayments and accrued income	696	535
Other debtors	1,782	1,725
	15,585	21,909

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Taxes and social security	2,226	2,037
Accruals	6,732	15,475
	8,958	17,512

16 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 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Special gifts fund	4,481	2,902	(4,297)	-	**3,086**

The special gifts fund represents monies given for specific purposes which have not yet been distributed to the relevant institutions or individuals.

FOR THE YEAR ENDED 31 MARCH 2022

		Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Special gifts fund	4,472	2,129	(2,120)	-	**4,481**

17 Analysis of net assets between funds

	Unrestricted	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	2,851	-	**2,851**
Current assets	108,307	3,086	**111,393**
Creditors: amounts falling due within one year	(8,958)	-	**(8,958)**
	102,200	**3,086**	**105,286**

18 Related party transactions

Caroline Young, wife of David Young, received a salary of £20,422 (2022: £19,731) and is also a trustee of Cornergate Foundation which received donations totalling £1,200 (2022: £500)
Jemma Young, daughter of David Young, received a salary of £13,104 (2022: £10,374)
Jemma Young and Hannah Young, daughters of David Young, are the partners of Surrender.Co which provided branding and website services to the charity costing £Nil (2022: £895)
David Young is a trustee of Harvest Alliance UK which received donations totalling £4,921 (2022: £7,091)
David Young and Sarah Bennett, wife of Christopher Bennett, are trustees of Route 61 (Internatioinal), formerly Route61, which received donations totalling £5,050 (2022: £4,200)
Trustee donations received for the year totalled £47,868 (2022: £52,630)

HEMEL HEMPSTEAD COMMUNITY CHURCH

England & Wales - Charity number 1105214

Accounts

Charity Registration No. 1105214

Company Registration No. 5178040 (England and Wales)

Hemel Hempstead Community Church
Trustees' Report and Accounts

For the Year Ended 31st March 2022

Hemel Hempstead Community Church
Legal and Administrative Information

Trustees	**Mr D J Young** **Mr C J Bennett** **Mr R J Tate** **Mr J A Noble** **Mr R Winski**
Treasurer	**Mr D Shaw**
Secretary	**Mr J A Noble**
Charity Number	**1105214**
Company Number	**5178040**
Principal Address	**63 Shearwater Road** **Hemel Hempstead** **Hertfordshire** **HP3 0GB**
Reporting Accountants	**HB Accountants** **Plumpton House** **Plumpton Road** **Hoddesdon** **Hertfordshire** **EN11 0LB**
Bankers	**Metro Bank** **One Southampton Row** **London** **WC1B 5HA**

Hemel Hempstead Community Church
Trustees' Report and Accounts

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Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2022

The trustees present their Report and Accounts for the year ended 31st March 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 Charities Statement of Recommended Practice, 'Accounting and Reporting by Charities', issued October 2019. The trustees also have due regard to guidance published by the Charity Commission on public benefit.

Structure, Governance and Management

Hemel Hempstead Community Church (HHCC) is a company limited by guarantee.

Trustees

The trustees who served during the year were:

Mr D J Young
Mr C J Bennett
Mr R J Tate
Mr J A Noble
Mr O N Cooper - resigned 5th December 2021
Mr R Winski

Trustees are appointed and removed by the Board of Trustees as outlined in the charity's Articles of Association. Trustees are recruited from the established church membership to provide the wide range of expertise required to properly govern the charity's activities.

The current size of the trustee group has been found to be sufficient to serve the charity's present needs. The charity makes use of published material from the Charity Commission and other sources to inform trustees about their responsibilities and assist them with their work.

Management

Responsibility for HHCC's leadership falls broadly into two areas: legal, financial, health and safety, and other similar aspects that are mainly the responsibility of the trustees, and spiritual and pastoral matters and activities that are overseen by the Leadership Team.

The day-to-day management of HHCC's normal activities is undertaken by the Lead Pastors and other Leaders, who meet informally on a regular basis. Members heading up various aspects of HHCC's ministry report directly to the Lead Pastors.

Harvest Alliance UK

HHCC is an active member of Harvest Alliance UK, which is itself part of Harvest Alliance's global family of churches and ministries.

Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2022

Covid-19 Pandemic

During the reporting period, due to the ongoing coronavirus pandemic, all normal in-person church meetings continued to be suspended until government restrictions were lifted in July 2021. During this time HHCC's main Sunday service continued successfully via a live broadcast over Facebook, with all other meetings being conducted via Zoom or similar media.

In August 2021, HHCC's in person Sunday morning meetings resumed, initially in the open air in Gadebridge Park before moving back to Hemel Hempstead Seventh Day Adventist Church's building in September. At the same time other church activities and meetings, such as mid-week groups and pastoral appointments, started to move from being online to in person. The prayer meetings that had been introduced successfully online during the pandemic continued on a bi-weekly basis, via Zoom. It has taken time for some people to regain the confidence to return to meeting in-person so live broadcasting of the Sunday morning service was maintained for the time being and this also enabled people joining our service from further afield to continue to do so.

Prior to the pandemic the HHCC office was located within a shared office space at Liberty Tea Rooms and Community Hub (LTR&CH) in Hemel Hempstead town centre. Although LTR&CH was able to re-open in August 2021, Christians Against Poverty (CAP) and other services operating from the office required more space, so HHCC's employed staff continued to work from home and this became a permanent arrangement.

While meeting in-person continued to be restricted due to government measures, giving to the church was largely maintained through regular online payments directly into HHCC's bank account. This method of giving has continued following the lifting of restrictions and is now the preferred way of giving for most church members. Despite all the challenges of the last couple of years, giving remained remarkably consistent and generous.

Support and contact were maintained with churches and ministries in our local community and overseas in India, Nepal and Kenya, with whom we have an ongoing relationship. Although normal overseas travel was not possible for most of the reporting period, regular communications were maintained via video calls and update reports.

Normal meetings of the Harvest Alliance UK network also continued online and the Lead Pastors and Administration Team continued to maintain active engagement and support. Following the lifting of government restrictions, a Harvest Alliance Leaders Gathering was held in Retford, in September 2021, which was followed by an open conference at the end of March 2022. A regular programme of UK Leaders Zoom meetings along with other National and Global Zoom meetings continued throughout the reporting year and provided an invaluable source of encouragement and resource.

Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2022

Objectives and Activities

1. Advancing the Christian Faith

HHCC is a family of believers who seek to demonstrate the transforming love of Jesus Christ through word and action in Hemel Hempstead, the UK, and through its connections around the world. The main focus of the church's work is directed towards achieving this objective. During the year the main activities of the church continued to be adapted due to the pandemic and consisted of the following:

- Sunday Morning Service – conducted online via Facebook and in-person, comprising worship, bible-based teaching, prayer and communion.
- Life Groups – small groups meeting online and in-person during the week where members support and encourage one another and grow in faith. These groups include worship, prayer and bible study.
- Men's Group – meeting online and in person. Affiliated to Christian Vision for Men and providing leadership and support for a men's meeting on Monday nights attended by HHCC members and others from different churches and the wider community.
- Prayer – regular prayer guide and focus with online prayer meetings via Zoom.
- Coffee Lounge – online meeting for encouragement and support following the Sunday morning service until August 2021.
- Gifts – HHCC made gifts from both general funds and special offerings in support of other charities and individuals in the United Kingdom and overseas. This included a grant to New Horizons Christian Fellowship (NHCF) towards the cost of building a combined church and residential bible school in Damak, Nepal and supporting the salaries of the NHCF pastors in India and Nepal.

2. The Relief of Poverty

- HHCC continued to support the Debt Centre and other services operated by CAP in Hemel Hempstead by LTR&CH. David Young (Lead Pastor) was an active member of LTR&CH's CAP Church Partnership Team.
- Members contributed to food hampers distributed by CAP to people suffering financial hardship in the local community.
- HHCC and members gifted funds to support families affected by the war in Ukraine.
- HHCC gifted funds to NHCF India towards the cost of establishing a dairy farm as a new business enterprise in Chittoor.
- HHCC and members gifted funds to NHCF India to support the education of young people in Vellore and the employment of a teacher at a school in Chittoor, with the aim of improving future employment opportunities.

3. The Advancement of Education according to Christian principles

No activity reported during this year.

4. Provision of Community Facilities

No activity reported during this year.

Achievements and Performance

A summary of achievements is as follows:

- The main Sunday morning service successfully continued online before returning to in-person meetings in August 2021.
- A Coffee Lounge Zoom meeting following the Sunday morning service continued to be run until the return to in-person meetings.
- A weekly Prayer Zoom meeting provided a place for corporate prayer for the church although this reverted to bi-weekly from September 2021.
- A weekly Prayer Guide was published providing spiritual direction and encouragement along with a focus for prayer for the church family. This reverted to a monthly prayer guide and focus from September 2021.
- HHCC's office space at LTR&CH was closed due to the pandemic until August 2021 and consequently all employed staff continued to work from home and this subsequently became a permanent arrangement.
- David Young completed his 'Love Hemel' Prayer Walk on the 15th December 2021. The Prayer Walk covered every street in Hemel Hempstead and used "The Lord's Prayer" as a template to pray for the healing and recovery of the community from the effects of the pandemic and was featured in the Hemel Hempstead Gazette in December. In March 2022 another 'Love Hemel' Prayer Walk was launched to facilitate prayer in every street in Hemel Hempstead. 41 people from 10 different churches joined together to saturate the town in prayer in the two weeks leading up to Easter.
- HHCC continued its association with Samaritan's Purse (www.samaritans-purse.org.uk) and, as a result of the dedication and commitment of a church member over a number of months, 38 shoeboxes were filled with toys, hygiene items and school supplies, and despatched for 'Operation Christmas Child'. Some church members alternatively used the online service (set up during the pandemic) to donate towards shoeboxes.
- HHCC continued to support the work of Dacorum Street Pastors, Charity No. 1179935, with three church members serving as Street Pastors on weekend patrols in Hemel Hempstead town centre as Covid-19 regulations permitted.
- David Young attended a monthly meeting of local church leaders facilitated by Churches Together in Hemel Hempstead.
- HHCC Leaders Derek and Penny Oliver continued to develop the work of Route 61 (International) (Route 61), Charity No. 1189501 (www.route61.net), in Kenya with children in the juvenile justice system and their families. HHCC Leaders David Young, Derek Oliver and Sarah Bennett served as trustees of Route 61, and HHCC provided regular financial support.
- HHCC continued to provide administrative support to Harvest Alliance UK (HAUK), Charity No. 1123185. David Young served as a trustee of HAUK, he and Caroline Young served on the UK Core Team, and David Shaw served as treasurer.

- HHCC continued to provide financial support to LTR&CH, Charity No. 1077335, which successfully reopened in August 2021 following the lifting of the government's pandemic restrictions. David Young and Owen Cooper served as trustees of both HHCC and LTR&CH until December 2021.
- HHCC continued its practical support and involvement in delivering CAP's services through LTR&CH. The work of the Debt Centre providing support to local people with unmanageable debt continued via online meetings throughout the period LTR&CH was closed during the pandemic until in-person meetings resumed in August 2021. One church member served as a Debt Coach, two others were involved in running CAP Money (budgeting and financial management) courses, and others as CAP client befrienders. HHCC hosted a CAP Sunday Service on the 17th October 2021 to highlight and celebrate the charity's work nationally and within the local community.
- Caroline Young and another church member served as trustees of Cornergate Foundation, Charity No. 11652641, which works with prisoners and ex-offenders helping them rehabilitate and resettle after prison. A financial gift was made to support this valuable ongoing work in the community.
- A new series of online media content entitled "In the limelight" was launched comprising interviews with charities and ministries with which HHCC has a relationship. The aim of these videos is to provide a more in-depth insight into what the work of the organisation looks like on the ground, and in November 2021 began with an interview with Kim Hobbs, CEO of Cornergate Foundation.
- HHCC continued to provide regular financial support to NHCF in Vellore, India. This finance was used to fund the ongoing education and other needs of three young people under NHCF's Wonder Kids programme and the employment of a teacher at the Parivarthan (Transformation) School, situated in Company Village, Chittoor, as well as the provision of school books and supplies. The support also assisted with funding the monthly salary of the church pastors. Support continued to be provided for a Dairy Farm Enterprise project. Due to the pandemic and extreme local weather conditions, the progress of the Dairy Farm groundwork and construction was delayed but it was anticipated that this start-up enterprise was should be in operation by the end of summer 2022.
- HHCC supported NHCF in Damak, Nepal by assisting with funding for the pastor's monthly salary. This ensured the continued growth, pastoral and spiritual support for the church membership, and the spread of the Christian Gospel in the wider area. Support was also provided to support the construction of a new church building for that will also become the home of the Ezra Bible School, a 3-month residential Christian Leadership Training programme.
- HHCC provided pastoral and spiritual support to John Noble who continued his long association with Heart for Kids (www.heartforkids.org). Covid travel restrictions meant that volunteer teams to China were suspended but John participated in online calls with volunteers, organisation leaders and in-country staff, and co-hosted online monthly prayer meetings with supporters in Europe and South Africa.
- John Noble served as a trustee of Chinese Church Support Ministries, Charity No. 327709.
- HHCC successfully launched a new website, www.hhcc.org.uk/, in February 2022 that incorporated a branding refresh and integration with existing social media platforms.

Grant Making Policy

HHCC makes grants to other charities and individuals that are working to achieve the same objectives, namely making Jesus Christ known. These grants may be gifts to speakers, often partly funded by special offerings taken for this purpose and supplemented from general funds. Many grants are made to other charities working both in the United Kingdom and abroad with similar aims to the church and a policy has been established of making regular grants of income received by the church.

Additionally, grants are made to organisations within Hemel Hempstead that work with children, young people, the homeless and other needy groups. As part of HHCC's mission to share the love of Jesus Christ in our local community, grants are made to needy people, both members and contacts from outside the church family. Significant grants are made after the trustees have agreed on the amount and recipients. They may be made in response to a specific appeal or need of which HHCC's Leadership Team or members have become aware.

Financial Review

Income and Expenditure

For the year ended 31st March 2022 total income was £171,270, which was £19,892 higher than the previous year. Expenditure was £145,027, which was an increase of £17,991 on the previous year. This resulted in a net surplus of £26,243, which was £1,901 better than the previous year.

The trustees continue to monitor expenditure to maintain costs in line with general income.

Reserves Policy

The charity's reserves policy is that unrestricted funds (funds that have not been designated for a specific use) should be maintained at a level equivalent to between three- and six-months' expenditure. The trustees consider that maintaining reserves at this level would ensure that, in the event of a significant drop in funding, the charity would be able to continue its current activities while consideration is given to ways in which additional funds might be raised or expenditure reduced. The trustees continued to pay close attention to the level of reserves, with a view to these being maintained within the levels outlined.

Asset Cover

Note 16 to the accounts sets out an analysis of the net assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

Hemel Hempstead Community Church
Trustees' Report for the year ended 31st March 2022

On behalf of the Board of Trustees:

Mr D J Young
Trustee

Date: 16/10/22

Hemel Hempstead Community Church
Statement of Trustees' 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 and Wales requires the trustees to prepare accounts for each financial year that 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 and:

- Select suitable accounting policies and then apply them consistently

- Make judgements and estimates that are reasonable and prudent

- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts

- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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.

Hemel Hempstead Community Church
Independent Examiner's Report
To the trustees of Hemel Hempstead Community Church

I report to the trustees on my examination of the financial statements of Hemel Hempstead Community Church (the charity) for the year ended 31st March 2022.

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 the 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 2011 (the 2011 Act). In carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement
I have completed my examination. I confirm that no 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 records; 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

Dated: 18/10/22

HEMEL HEMPSTEAD COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Incoming resources from generated funds					
Voluntary income	3	**163,630**	**2,129**	**165,759**	149,515
Resources from Charitable activity	4	**5,319**	**-**	**5,319**	1,697
Investment income	5	**192**	**-**	**192**	166
Total incoming resources		**169,141**	**2,129**	**171,270**	151,378
Resources expended	6				
Charitable activities					
Advancement of the Christian Faith		**119,650**	**-**	**119,650**	100,025
Relief of needs and hardships		**7,700**	**-**	**7,700**	8,805
Provision of social welfare community facilities		**15,557**	**2,120**	**17,677**	18,206
Total resources expended		**142,907**	**2,120**	**145,027**	127,036
Net incoming/(outgoing) resources before transfers		**26,234**	**9**	**26,243**	24,342
Gross transfers between funds		**-**	**-**	**-**	-
Net income/(deficit) for the year/ Net movement in funds		**26,234**	**9**	**26,243**	24,342
Fund balances at 1 April 2021		**75,807**	**4,472**	**80,279**	55,937
Fund balances at 31 March 2022		**102,041**	**4,481**	**106,522**	80,279

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HEMEL HEMPSTEAD COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Incoming resources from generated funds				
Voluntary income	**143,226**	**6,289**	**149,515**	150,877
Resources from Charitable activity	**1,697**	**-**	**1,697**	600
Investment income	**166**	**-**	**166**	183
Total incoming resources	**145,089**	**6,289**	**151,378**	151,660
Resources expended				
Charitable activities				
Advancement of the Christian Faith	**100,025**	**-**	**100,025**	109,379
Relief of needs and hardships	**6,337**	**2,468**	**8,805**	5,209
Provision of social welfare community facilities	**16,031**	**2,175**	**18,206**	16,670
Total resources expended	**122,393**	**4,643**	**127,036**	131,258
Net incoming/(outgoing) resources before transfers	**22,696**	**1,646**	**24,342**	20,402
Gross transfers between funds	**-**	**-**	**-**	-
Net income/(deficit) for the year/ Net movement in funds	**22,696**	**1,646**	**24,342**	20,402
Fund balances at 1 April 2020	**53,111**	**2,826**	**55,937**	35,535
Fund balances at 31 March 2021	**75,807**	**4,472**	**80,279**	55,937

HEMEL HEMPSTEAD COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	**12**		**3,600**		2,282
Current assets					
Debtors	**13**	**21,909**		17,775	
Cash at bank and in hand		**98,525**		67,621	
		120,434		85,396	
Creditors: amounts falling due within one year	**14**	**(17,512)**		(7,399)	
Net current assets			**102,922**		77,997
Total assets less current liabilities			**106,522**		80,279
Income funds					
Restricted funds	**15**		**4,481**		4,472
Unrestricted funds			**102,041**		75,807
			106,522		80,279

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 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.

The accounts were approved by the Trustees on 16th October 2022

D.J. Young
Trustee

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Hemel Hempstead Community Church is a company limited by guarantee.

1.1 Accounting convention

The accounts have been prepared in accordance with the church'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 2021). The church is a Public Benefit Entity as defined by FRS 102.

The church 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 church. 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 church 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 Resources expended

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

1.5 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	25% to 33% reducing balance

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 Accounting policies (continued)

1.6 Impairment of fixed assets

At each reporting end date, the church 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).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.8 Financial instruments

The church 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 church's balance sheet when the church 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 church's contractual obligations expire or are discharged or cancelled.

1.9 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 church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 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 church'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.

3 Voluntary income

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
Tithes, offerings and gifts	**163,630**	**2,129**	**165,759**	149,515
Tithes, offerings and gifts:				
Unrestricted funds:				
Tithes, offerings and gifts			**133,484**	116,670
Income tax reclaimable			**30,146**	26,556
			163,630	143,226
Restricted funds:				
Tithes, offerings and gifts			**2,129**	6,134
Income tax reclaimable			**-**	155
			2,129	6,289

4 Resources from Charitable activity

	2022 £	2021 £
Services to another Christian charity	**5,319**	1,697

5 Investment income

Interest receivable	**192**	166

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

6 Total resources expended

	Staff costs	Depreciation	Other costs	Grant funding	Total 2022	Total 2021
See also note:	**12**	**13**	**7**	**8**		
	£	**£**	**£**	**£**	**£**	£
Charitable activities						
Advancement of the Christian Faith						
Activities undertaken directly	66,843	670	14,072		**81,585**	73,288
Grant funding of activities				14,166	**14,166**	7,773
Support costs	18,602				**18,602**	17,267
Admin support for a Christian charity	5,297				**5,297**	1,697
Total	90,742	670	14,072	14,166	**119,650**	100,025
Relief of needs and hardships						
Activities undertaken directly					-	-
Grant funding of activities				7,700	**7,700**	8,805
Total	-	-	-	7,700	**7,700**	8,805
Provision of social welfare community facilities						
Activities undertaken directly					-	-
Grant funding of activities				17,677	**17,677**	18,206
Total	-	-	-	17,677	**17,677**	18,206
	90,742	**670**	**14,072**	**39,543**	**145,027**	127,036

7 Activities undertaken directly

	2022	2021
	£	£
Other costs relating to advancement of the Christian faith comprise:		
Rent	4,850	800
Equipment and repairs	293	504
Social events and catering	426	276
Telephone and Internet	425	654
Printing, postage and stationery	192	223
Insurance and licences	1,885	2,047
Motor and travel	246	195
Literature and training	1,975	1,049
Hospitality and outreach	302	-
Publicity	201	-
Branding refresh and website design	895	-
Bank charges	52	41
Independent examiners fee	1,000	1,000
Loss on disposal of assets	493	-
Sundry expenses	837	405
	14,072	7,194

8 Grants payable

	Grants to institutions	Grants to individuals	Total 2022	Total 2021
	£	£	£	£
Advancement of the Christian Faith	**4,091**	**10,075**	**14,166**	7,773
Relief of needs and hardships	**7,700**	**-**	**7,700**	8,805
Provision of social welfare community facilities	**10,000**	**7,677**	**17,677**	18,206
	21,791	**17,752**	**39,543**	34,784
Restricted Grants			**2,120**	4,643
Unrestricted Grants			**37,423**	30,141
			39,543	34,784

Grants to institutions relating to advancement of the Christian faith comprise:		
Harvest Alliance UK	4,091	3,580
Bibles for Children	-	500
	4,091	4,080
Grants to institutions relating to relief of needs and hardship comprise:		
Route 61 (International)	4,200	2,100
Cornergate Foundation	500	-
Harvest Alliance UK – For Ukraine	3,000	-
	7,700	2,100

		2022	2021
		£	£
8	**Grants payable (continued)**		
	Grants to institutions relating to provision of social welfare community facilities comprise:		
	Dacorum Street Pastors		200
	Liberty Tea Rooms and Community Hub	10,000	12,570
	Haven Renewal Centre – Harvest Garden	-	275
		10,000	13,045
9	**Support costs**		
	Staff costs	**18,602**	17,267

10 Trustees

Trustees' remuneration paid in the year was £54,694 (2021: £53,621)
One trustee was re-imbursed for expenses paid in the year (2021: 1).
Expenses paid in the year, primarily travel and accommodation, totalled £246 (2021: £195)

11 Employees

Number of employees
The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Pastoral	**2**	2
Treasurer	**1**	1
Administration	**1**	1
	4	4

Employment costs	2022	2021
	£	£
Wages and salaries	**86,702**	80,960
Social security costs	**8,040**	7,528
NIC employment allowance	**(4,000)**	(4,000)
	90,742	84,488

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

12 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2021	12,102
Additions	2,481
Disposals	(2,522)
At 31 March 2022	**12,061**
Depreciation	
At 1 April 2021	9,820
Charge for the year	670
Disposals	(2,029)
At 31 March 2022	**8,461**
Net book value:	
At 31 March 2022	**3,600**
At 31 March 2021	**2,282**

13 Debtors

	2022 £	2021 £
Income tax recoverable	19,649	16,688
Prepayments and accrued income	535	327
Other debtors	1,725	760
	21,909	17,775

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Taxes and social security	2,037	2,320
Accruals	15,475	5,079
	17,512	7,399

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 April 2021	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 March 2022
	£	£	£	£	£
Special gifts fund	4,472	2,129	(2,120)	-	**4,481**

The special gifts fund represents monies given for specific purposes which have not yet been distributed to the relevant institutions or individuals.

FOR THE YEAR ENDED 31 MARCH 2021

	Balance at 1 April 2020	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 March 2021
	£	£	£	£	£
Special gifts fund	2,826	6,289	(4,643)	-	**4,472**

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	3,600	-	**3,600**
Current assets	115,953	4,481	**120,434**
Creditors: amounts falling due within one year	(17,512)	-	**(17,512)**
	102,041	**4,481**	**106,522**

17 Related party transactions

Caroline Young, wife of David Young, received a salary of £19,731 (2021: £17,563) and is also a trustee of Cornergate Foundation which received a donation of £500 (2021: £nil)
Jemma Young, daughter of David Young, received a salary of £10,374 (2021: £7,900)
Jemma Young and Hannah Young, daughters of David Young, are the partners of Surrender.Co which provided branding and website services to the charity costing £895 (2021: £nil)
David Young was, until 6th December 2021. and Owen Cooper is also a trustee of Liberty Tea Rooms and Community Hub which received donations totalling £10,000 (2021: £12,570)
David Young is also a trustee of Harvest Alliance UK which received donations totalling £7,091 (2021: £3,580)
David Young and Sarah Bennett, wife of Christopher Bennett, are also trustees of Route 61 (Internatioinal) which received donations totalling £4,200 (2021: £2,100)

HEMEL HEMPSTEAD COMMUNITY CHURCH

England & Wales - Charity number 1105214

Accounts

Charity Registration No. 1105214

Company Registration No. 5178040 (England and Wales)

Hemel Hempstead Community Church
Trustees' Report and Accounts

For the Year Ended 31st March 2021

Hemel Hempstead Community Church
Legal and Administrative Information

Trustees	**Mr D J Young** **Mr C J Bennett** **Mr R J Tate** **Mr J A Noble** **Mr O N Cooper** **Mr R Winski**
Treasurer	**Mr D Shaw**
Secretary	**Mr J A Noble**
Charity Number	**1105214**
Company Number	**5178040**
Principal Address	**12 Bank Court** **Hemel Hempstead** **Hertfordshire** **HP1 1BS**
Reporting Accountants	**HB Accountants** **Plumpton House** **Plumpton Road** **Hoddesdon** **Hertfordshire** **EN11 0LB**
Bankers	**Metro Bank** **One Southampton Row** **London** **WC1B 5HA**

Hemel Hempstead Community Church
Trustees' Report and Accounts

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Hemel Hempstead Community Church
Trustees' Report for the year ending 31st March 2021

The trustees present their report and accounts for the year ended 31st March 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 also have due regard to guidance published by the Charity Commission on public benefit.

Structure, Governance and Management

Hemel Hempstead Community Church (HHCC) is a company limited by guarantee.

Trustees

The trustees who served during the year were:
Mr D J Young
Mr C J Bennett
Mr R J Tate
Mr J A Noble
Mr O N Cooper
Mr R Winski

Trustees are appointed and removed by the Board of Trustees as outlined in the Articles of Association. Trustees are recruited from the established church membership to provide the wide range of expertise required to properly govern the charity's activities.

The current size of the trustee group has been found to be sufficient to serve the charity's present needs. The charity makes use of published material from the Charity Commission and other sources to inform trustees about their responsibilities and assist them with their work.

Management

Responsibility for the church's leadership falls broadly into two areas: the legal, financial, health and safety, and other similar aspects which are mainly the responsibility of the trustees and pastoral activities of the church which are overseen by the Leadership Team.

The day-to-day management of normal church activities is undertaken by the Lead Pastors and other Leaders, who meet informally every week. Members heading up various aspects of the church's ministry report directly to the Lead Pastors.

Harvest Alliance UK

HHCC is an active member of Harvest Alliance UK, which is itself part of Harvest Alliance's global family of churches and ministries.

Hemel Hempstead Community Church
Trustees' Report for the year ending 31st March 2021

Due to the Covid-19 pandemic, all normal in-person church meetings were suspended during the reporting period. The Hemel Hempstead Seventh-day Adventist Church building being used for Sunday services was closed. As and when permitted under government restrictions, occasional in-person services were held at Adeyfield Free Church. It was the intention and desire of HHCC's Leadership Team and trustees to return to regular in-person meetings as soon as restrictions and available facilities permitted, whilst continuing to keep all church activities under review and maintaining an ongoing assessment of risk.

The main Sunday service continued successfully via a live broadcast over Facebook, with all other meetings being conducted via Zoom or similar media. HHCC-employed staff worked from home during the reporting period, the offices at Liberty Tea Rooms remaining closed due to the pandemic.

Giving to the church was maintained largely through regular on-line payments directly into the church bank account. Despite the financial uncertainty arising from these unprecedented events, giving by church members continued to be both remarkably consistent and generous.

In addition to the Sunday service, regular and active engagement with the church was maintained via on-line meetings of Life Groups, an after-service Coffee Lounge, and Prayer Zoom. Alongside this a weekly prayer guide and e-news were provided with other video and email updates.

Pastoral meetings were also conducted on-line with in-person visits being undertaken only where necessary and within government guidance as applicable.

Both the church leaders and trustee team continued to meet regularly on-line via Zoom, monitoring the impact of the ongoing pandemic on the church and community with a particular focus on those most vulnerable and isolated. Regular consideration was given to the best way to respond to the pastoral and practical needs arising.

During this very challenging time it was also important to maintain support and contact with churches and ministries in the local community and overseas partners in India, Nepal and Kenya. Although normal overseas travel was not possible, regular meetings and communications were maintained via video calls and update reports.

Normal meetings of the Harvest Alliance UK network were also moved on-line. Both the Lead Pastors and Administration Team continued to maintain active engagement and support. Although the normal in-person meetings and conferences were not possible, a regular programme of UK leaders' Zoom meetings along with other National and Global Zoom meetings provided an invaluable source of encouragement and resource.

Hemel Hempstead Community Church
Trustees' Report for the year ending 31st March 2021

Objectives and Activities

1. Advancing the Christian Faith

Hemel Hempstead Community Church is a family of believers who seek to demonstrate through word and action the transforming love of Jesus Christ, in Hemel Hempstead, the UK, and through our connections across the world. The main focus of the church's work is directed towards achieving this objective. During the year the main activities of the church had to be adapted due to the pandemic and these consisted of the following:

- Sunday Morning Service – conducted on-line via Facebook and comprising worship, bible-based teaching, prayer and communion.
- Life Groups – small groups meeting on-line during the week where people support and encourage one another and grow in faith. These groups include worship, prayer and bible study.
- Men's Group – meeting on-line and in-person where regulations permitted. Affiliated to Christian Vision for Men (CVM) and providing leadership and support to HHCC members, men from other churches and the wider community.
- Prayer – weekly prayer guide and on-line prayer Zoom meeting.
- Coffee Lounge – on-line after service meeting for encouragement and support following the Sunday service.
- E-News – weekly email of church news and notices that became increasingly important during the pandemic as the primary means of communication to HHCC.
- Gifts – The church made gifts from both general funds and special offerings in support of other charities and individuals both in the United Kingdom and overseas.

2. The Relief of Poverty

- During the reporting period HHCC continued to support the Christians Against Poverty (CAP) Debt Centre and other services operated by CAP in Hemel Hempstead as a Partnership Church. David Young (Lead Pastor) has been an active member of the CAP Partnership Team.
- Gifts were made to members and people from their wider circle of contacts facing some particular financial difficulty.
- HHCC members contributed to food hampers distributed to people suffering financial hardship in the local community.
- Members gifted funds to support families overseas affected by the Covid-19 pandemic.

3. The Advancement of Education according to Christian principles

No activity reported during this year.

4. Provision of Community Facilities

No activity reported during this year.

Hemel Hempstead Community Church
Trustees' Report for the year ending 31st March 2021

Achievements and Performance

A summary of achievements is as follows:

- The main Sunday morning service successfully transferred on-line. Weekly broadcast via Facebook with good engagement from church members and wider connections both from around the UK and overseas. Two in-person services adhering to government regulations were held in November and December 2020.
- A new weekly Coffee Lounge Zoom meeting was set up after the Sunday service to maintain connection with and support for church members
- Weekly Prayer Zoom meetings provided a place for corporate prayer for the church, with a particular focus on the ongoing pandemic.
- A weekly Prayer Guide was published to provide spiritual direction and encouragement along with a focus for prayer.
- The church office at Liberty Tea Rooms was closed due to the pandemic. All employed staff were able to successfully work from home.
- David Young began a 'Love Hemel' Prayer Walk on the 29th March 2021, with a plan to walk and pray in every street in Hemel Hempstead. Prayer is specifically focussed on the healing and recovery of the community from the effects of the pandemic.
- New deposit account opened with Kingdom Bank.
- HHCC continued its association with Samaritan's Purse (www.samaritans-purse.org.uk) and, as a result of the dedication and commitment of a church member over a number of months, 21 shoeboxes were filled with toys, hygiene items and school supplies and despatched for 'Operation Christmas Child'. Due to the pandemic, many church members optionally chose to donate financially to this appeal.
- HHCC continued to support the work of Dacorum Street Pastors with four church members serving as Street Pastors on weekend patrols in Hemel Hempstead town centre as Covid-19 regulations permitted. A financial gift was made to support this valuable ongoing work within the community.
- David Young attended a monthly on-line meeting of local church leaders that was facilitated by Churches Together in Hemel Hempstead.
- Two HHCC Leaders continued to develop Route 61's (www.route61.net) work in Kenya (where they are based) with children in the juvenile justice system and their families. Route 61 (International) was successfully registered as a charity in its own right on the 15th May 2020 (charity number 1189501). David Young and two other HHCC Leaders serve as trustees and HHCC provides regular financial support.
- HHCC continued to provide administrative support to Harvest Alliance UK (charity number 1123185) and David Shaw continued in his role as treasurer. David Young is a trustee and he and Caroline Young served in a leadership capacity on the UK Core Team.
- HHCC continued to support Liberty Tea Rooms and Community Hub (charity number 1077335). Although the Tea Rooms remained closed due to the pandemic, David Young and Owen Cooper continued to play an active role as trustees supporting another member who continued to lead the charity as CEO.

- HHCC continued to provide regular financial support for the CAP Debt Centre. Although Liberty Tea Rooms remained closed throughout this period due to the pandemic, the debt centre continued helping and supporting people in the local community by moving its services on-line. Owen Cooper worked as Debt Centre Manager until 31st December 2020, whilst other HHCC members actively served as a Debt Coach, CAP Money course coaches, and CAP befrienders. HHCC hosted a CAP Sunday Service on the 25th October 2020 at which the work of CAP nationally and within the local community was highlighted and celebrated.
- Caroline Young and another member served as trustees of Cornergate Foundation (charity number 11652641), which works with prisoners and ex-offenders to help them rehabilitate and resettle after prison.
- HHCC continued to provide regular financial support to New Horizons Christian Fellowship (NHCF) in Vellore, India. This finance was used to fund the ongoing education and other needs of three young people under NHCF's Wonder Kids programme and the employment of a teacher at the Parivarthan (Transformation) School (situated in Company Village, Chittoor) as well as the provision of school books and supplies. Support was also provided for a special Community Emergency Appeal and a Dairy Farm Enterprise project. The Community Emergency Appeal raised £2,398 to provide Covid-19 relief (food, medical and other supplies) to people directly affected by the pandemic in the local community. The Dairy Farm Project is a new start up enterprise aiming to provide a sustainable dairy farm in Company Village which will empower five local women to run the farm providing them with long term employment.
- HHCC supported NHCF Damak, Nepal by contributing towards the monthly expenses of the church. This ensured the continued growth, and pastoral and spiritual support of the church membership and the spread of the Christian Gospel in the wider area. Support was also provided to help start the Ezra Bible School, a three-month residential leadership training programme hosted by NHCF Damak.
- HHCC provided pastoral and spiritual support to John Noble who continued his long association with Heart for Kids (www.heartforkids.org) in China. Although no trips to serve in orphanages and the organisations foster home were possible, support was maintained via regular on-line meetings. Heart for Kids is helping children rewrite life stories and turn around futures in China, India and Indonesia.
- John Noble served as a trustee of Chinese Church Support Ministries (charity number 327709).

Grant Making Policy

The church makes grants to other charities and individuals that are working to achieve the same objectives, namely making Jesus Christ known. These grants may be gifts to speakers, often partly funded by special offerings taken for this purpose and supplemented from general funds. Many grants are made to other charities working both in the United Kingdom and abroad with similar aims to the church and a policy has been established of making regular grants of income received by the church.

In addition to this, other grants are made to organisations within Hemel Hempstead working with children, young people, homeless and other needy groups. As part of the church's mission to share the love of Jesus Christ in our local community, grants are made to needy people, both members and contacts from outside the church family. Significant grants are made after the trustees have agreed on the amount and recipients. They may be made in response to a specific appeal or need that the Leadership Team or members have become aware of.

Financial Review

Income and Expenditure

For the year ending 31st March 2021 total income was £151,378. This was £282 lower than the previous year. Expenditure was £127,036, which was a reduction of £4,222 on the previous year. This resulted in a net surplus of £24,342, which was £3,940 better than the previous year.

The trustees continue to monitor expenditure to maintain costs in line with general income.

Reserves Policy

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to between three to six months' expenditure. The trustees consider that maintaining reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The trustees continue to pay close attention to the level of reserves, with particular reference to the Covid-19 pandemic, with a view to these being maintained within the levels outlined.

Asset Cover

Note 17 sets out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

On behalf of the Board of Trustees:



Mr D J Young
Trustee

Date: 24th October 2021

Hemel Hempstead Community Church
Statement of Trustees' 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 and 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 and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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.

Hemel Hempstead Community Church
Independent Examiner's Report

To the trustees of Hemel Hempstead Community Church

I report to the trustees on my examination of the financial statements of Hemel Hempstead Community Church (the charity) for the year ended 31st March 2021.

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 the 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 2011 (the 2011 Act). In carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement
I have completed my examination. I confirm that no 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 records; 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

Dated: 26/10/21

HEMEL HEMPSTEAD COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Incoming resources from generated funds					
Voluntary income	3	**143,226**	**6,289**	**149,515**	150,877
Resources from Charitable activity	4	**1,697**	-	**1,697**	600
Investment income	5	**166**	-	**166**	183
Total incoming resources		**145,089**	**6,289**	**151,378**	151,660
Resources expended	6				
Charitable activities					
Advancement of the Christian Faith		**100,025**	-	**100,025**	109,379
Relief of needs and hardships		**6,337**	**2,468**	**8,805**	5,209
Provision of social welfare community facilities		**16,031**	**2,175**	**18,206**	16,670
Total resources expended		**122,393**	**4,643**	**127,036**	131,258
Net incoming/(outgoing) resources before transfers		**22,696**	**1,646**	**24,342**	20,402
Gross transfers between funds		-	-	-	-
Net income/(deficit) for the year/ Net movement in funds		**22,696**	**1,646**	**24,342**	20,402
Fund balances at 1 April 2020		**53,111**	**2,826**	**55,937**	35,535
Fund balances at 31 March 2021		**75,807**	**4,472**	**80,279**	55,937

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HEMEL HEMPSTEAD COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

FOR THE YEAR ENDED 31 MARCH 2020

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Incoming resources from generated funds				
Voluntary income	**146,679**	**4,198**	**150,877**	160,328
Resources from Charitable activity	**600**	**-**	**600**	1,035
Investment income	**183**	**-**	**183**	59
Total incoming resources	**147,462**	**4,198**	**151,660**	161,422
Resources expended				
Charitable activities				
Advancement of the Christian Faith	**108,574**	**805**	**109,379**	110,032
Relief of needs and hardships	**4,572**	**637**	**5,209**	40,766
Provision of social welfare community facilities	**13,552**	**3,118**	**16,670**	8,229
Total resources expended	**126,698**	**4,560**	**131,258**	159,027
Net incoming/(outgoing) resources before transfers	**20,764**	**(362)**	**20,402**	2,395
Gross transfers between funds	**-**	**-**	**-**	-
Net income/(deficit) for the year/ Net movement in funds	**20,764**	**(362)**	**20,402**	2,395
Fund balances at 1 April 2019	**32,347**	**3,188**	**35,535**	33,140
Fund balances at 31 March 2020	**53,111**	**2,826**	**55,937**	35,535

HEMEL HEMPSTEAD COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	**13**		**2,282**		1,881
Current assets					
Debtors	**14**	**17,775**		19,807	
Cash at bank and in hand		**67,621**		40,978	
		85,396		60,785	
Creditors: amounts falling due within one year	**15**	**(7,399)**		(6,729)	
Net current assets			**77,997**		54,056
Total assets less current liabilities			**80,279**		55,937
Income funds					
Restricted funds	**16**		**4,472**		2,826
Unrestricted funds			**75,807**		53,111
			80,279		55,937

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021. 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.

The accounts were approved by the Trustees on 24th October 2021

D.J. Young
Trustee

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information
Hemel Hempstead Community Church is a company limited by guarantee.

1.1 Accounting convention

The accounts have been prepared in accordance with the church'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 2020). The church is a Public Benefit Entity as defined by FRS 102.

The church 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 church. 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 church 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 Resources expended

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

1.5 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	25% to 33% reducing balance

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 Accounting policies (continued)

1.6 Impairment of fixed assets

At each reporting end date, the church 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).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.8 Financial instruments

The church 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 church's balance sheet when the church 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 church's contractual obligations expire or are discharged or cancelled.

1.9 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 church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 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 church'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.

3 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Tithes, offerings and gifts	**143,226**	**6,289**	**149,515**	150,877

Tithes, offerings and gifts:

Unrestricted funds:		
Tithes, offerings and gifts	**116,670**	119,647
Income tax reclaimable	**26,556**	27,032
	143,226	146,679
Restricted funds:		
Tithes, offerings and gifts	**6,134**	3,851
Income tax reclaimable	**155**	347
	6,289	4,198

4 Resources from Charitable activity

	2021 £	2020 £
Other income	**1,697**	600

5 Investment income

Interest receivable	**166**	183

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

6 Total resources expended

	Staff costs	Depreciation	Other costs	Grant funding	Total 2021	Total 2020
See also note:	**12**	**13**	**7**	**8**		
	£	**£**	**£**	**£**	**£**	£
Charitable activities						
Advancement of the Christian Faith						
Activities undertaken directly	65,524	570	7,194		**73,288**	86,484
Grant funding of activities				7,773	**7,773**	7,397
Support costs	18,964				**18,964**	15,498
Total	84,488	570	7,194	7,773	**100,025**	109,379
Relief of needs and hardships						
Activities undertaken directly			-		**-**	
Grant funding of activities				8,805	**8,805**	5,209
Total	-	-	-	8,805	**8,805**	5,209
Provision of social welfare community facilities						
Activities undertaken directly					**-**	-
Grant funding of activities				18,206	**18,206**	16,670
Total	-	-	-	18,206	**18,206**	16,670
	84,488	**570**	**7,194**	**34,784**	**127,036**	131,258

7 Activities undertaken directly

	2021	2020
	£	£
Other costs relating to advancement of the Christian faith comprise:		
Rent	800	7,535
Equipment and repairs	504	312
Social events and catering	276	1,146
Telephone and Internet	654	916
Printing, postage and stationery	223	420
Insurance and licences	2,047	1,102
Motor and travel	195	4,642
Young people	-	333
Literature and training	1,049	3,149
Hospitality and outreach	-	382
Publicity	-	37
Bank charges	41	138
Governance costs	1,000	1,000
Sundry expenses	405	495
	7,194	21,607

8 Grants payable

	Grants to institutions	Grants to individuals	Total 2021	Total 2020
	£	£	£	£
Advancement of the Christian Faith	**4,080**	**3,693**	**7,773**	7,397
Relief of needs and hardships	**2,100**	**6,705**	**8,805**	5,209
Provision of social welfare community facilities	**13,045**	**5,161**	**18,206**	16,670
	19,225	**15,559**	**34,784**	29,276
Restricted Grants			**4,643**	4,560
Unrestricted Grants			**30,141**	24,716
			34,784	29,276

Grants to institutions relating to advancement of the Christian faith comprise:

Harvest Alliance UK	3,580	3,667
Bibles for Children	500	-
	4,080	3,667

Grants to institutions relating to relief of needs and hardship comprise:

Route 61 (International)	**2,100**	-

		2021 £	2020 £
8	**Grants payable (continued)**		
	Grants to institutions relating to provision of social welfare community facilities comprise:		
	Dacorum Street Pastors	200	-
	Liberty Tea Rooms and Community Hub	12,570	12,300
	Haven Renewal Centre – Harvest Garden	275	-
		13,045	12,300
9	**Support costs**		
	Staff costs	**18,964**	15,498
10	**Governance costs**		
	Independent examination fees	**1,000**	1,000

11 Trustees

Trustees' remuneration paid in the year was £53,621 (2020: £52,313)
One trustee was re-imbursed for expenses paid in the year (2020: 2).
Expenses paid in the year, primarily travel and accommodation, totalled £195 (2020: £3,473)

12 Employees

Number of employees
The average monthly number of employees during the year was:

	2021 Number	2020 Number
Pastoral	**2**	2
Treasurer	**1**	1
Administration	**1**	1
	4	4

Employment costs	2021 £	2020 £
Wages and salaries	**80,960**	75,772
Social security costs	**7,528**	7,123
Pension contributions		-
NIC employment allowance	**(4,000)**	(3,000)
	84,488	79,895

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

13 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2020	11,131
Additions	971
Disposals	-
At 31 March 2021	**12,102**
Depreciation	
At 1 April 2020	9,250
Charge for the year	570
Disposals	-
At 31 March 2021	**9,820**
Net book value:	
At 31 March 2021	**2,282**
At 31 March 2020	**1,881**

14 Debtors

	2021 £	2020 £
Income tax recoverable	16,688	16,826
Prepayments and accrued income	327	2,831
Other debtors	760	150
	17,775	19,807

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Taxes and social security	2,320	1,864
Accruals	5,079	4,865
	7,399	6,729

16 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 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Special gifts fund	2,826	6,289	(4,643)	-	**4,472**

The special gifts fund represents monies given for specific purposes which have not yet been distributed to the relevant institutions or individuals.

FOR THE YEAR ENDED 31 MARCH 2020

		Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Special gifts fund	3,188	4,198	(4,560)	-	**2,826**

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	2,282	-	**2,282**
Current assets	80,924	4,472	**85,396**
Creditors: amounts falling due within one year	(7,399)	-	**(7,399)**
	75,807	**4,472**	**80,279**

18 Related party transactions

Caroline Young, wife of David Young, received a salary of £17,563 (2020: £16,555)
Jemma Young, daughter of David Young, received a salary of £7,900 (2020: £5,059)
David Young and Owen Cooper are also trustees of Liberty Tea Rooms and Community Hub which received donations totalling £12,570 (2020: £12,300)
David Young is also a trustee of Harvest Alliance UK which received donations totalling £3,580 (2020: £3,667) and Route 61 (International) which received donations totalling £2,100 (2020: £nil)