

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.

Hemel Hempstead Community Church

Trustees' Report for the year ending 31st March 2021

- 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.

Hemel Hempstead Community Church

Trustees' Report for the year ending 31st March 2021

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).

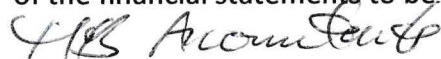
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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	
		<u>85,396</u>		<u>60,785</u>	
Creditors: amounts falling due within one year	15	<u>(7,399)</u>		<u>(6,729)</u>	
Net current assets			<u>77,997</u>		<u>54,056</u>
Total assets less current liabilities			<u>80,279</u>		<u>55,937</u>
Income funds					
Restricted funds	16		4,472		2,826
Unrestricted funds			<u>75,807</u>		<u>53,111</u>
			<u>80,279</u>		<u>55,937</u>

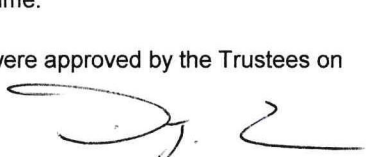
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

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
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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.

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

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 Section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the 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.

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

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
			2021	2020
			£	£
4 Resources from Charitable activity				
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
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HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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	-

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

	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

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Tangible fixed assets

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

14 Debtors

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

15 Creditors: amounts falling due within one year

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

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	£	£	£	£
Special gifts fund	2,826	6,289	(4,643)	-
	<u>2,826</u>	<u>6,289</u>	<u>(4,643)</u>	<u>-</u>

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
	£	£	£	£
Special gifts fund	3,188	4,198	(4,560)	-
	<u>3,188</u>	<u>4,198</u>	<u>(4,560)</u>	<u>-</u>

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)
	<u>75,807</u>	<u>4,472</u>	<u>80,279</u>

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)