

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.

Hemel Hempstead Community Church

Trustees' Report for the year ended 31st March 2022

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.

Hemel Hempstead Community Church

Trustees' Report for the year ended 31st March 2022

- 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 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.

Hemel Hempstead Community Church

Trustees' Report for the year ended 31st March 2022

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
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					
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	
		<u>120,434</u>		<u>85,396</u>	
Creditors: amounts falling due within one year	14	<u>(17,512)</u>		<u>(7,399)</u>	
Net current assets			<u>102,922</u>		<u>77,997</u>
Total assets less current liabilities			<u>106,522</u>		<u>80,279</u>
Income funds					
Restricted funds	15		4,481		4,472
Unrestricted funds			102,041		75,807
			<u>106,522</u>		<u>80,279</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 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
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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 2022

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 2022

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
			2022	2021
			£	£
4 Resources from Charitable activity				
Services to another Christian charity			5,319	1,697
5 Investment income				
Interest receivable			192	166

HEMEL HEMPSTEAD COMMUNITY CHURCH

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
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HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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
Corngate Foundation	500	-
Harvest Alliance UK – For Ukraine	3,000	-
	7,700	2,100

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

	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 Number	2021 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

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

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

13 Debtors

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

14 Creditors: amounts falling due within one year

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

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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		Transfers	Balance at 31 March 2022
	£	Incoming resources	Resources expended	£	£
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		Transfers	Balance at 31 March 2021
	£	Incoming resources	Resources expended	£	£
Special gifts fund	2,826	6,289	(4,643)	-	4,472

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
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

Fund balances at 31 March 2022 are represented by:

HEMEL HEMPSTEAD COMMUNITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 (International) which received donations totalling £4,200 (2021: £2,100)