

Charity Registration No. 1105214

Company Registration No. 5178040 (England and Wales)



***Hemel Hempstead Community Church  
Trustees' Report and Accounts***

***For the Year Ended 31<sup>st</sup> March 2023***

***Hemel Hempstead Community Church  
Legal and Administrative Information***

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

***Hemel Hempstead Community Church  
Trustees' Report and Accounts***

**Contents**

	<b>Page</b>
<b>Trustees' Report</b>	<b>1-7</b>
<b>Statement of Trustees' Responsibilities</b>	<b>8</b>
<b>Independent Examiner's Report</b>	<b>9</b>
<b>Statement of Financial Activities</b>	<b>10-11</b>
<b>Balance Sheet</b>	<b>12</b>
<b>Notes to the Accounts</b>	<b>13-20</b>

# ***Hemel Hempstead Community Church***

## ***Trustees' Report for the year ended 31<sup>st</sup> March 2023***

The trustees present their Report and Accounts for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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 40<sup>th</sup> 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 31<sup>st</sup> 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 HAUUK 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 HAUUK's appeal for Ukraine.



## ***Hemel Hempstead Community Church Trustees' Report for the year ended 31<sup>st</sup> March 2023***

### **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](http://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](http://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 26<sup>th</sup> 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](http://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.



## ***Hemel Hempstead Community Church***

### ***Trustees' Report for the year ended 31<sup>st</sup> March 2023***

- HHCC continued to provide administrative support to Harvest Alliance. David Young served as a trustee of HAUUK, 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 6<sup>th</sup> 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.



## ***Hemel Hempstead Community Church***

### ***Trustees' Report for the year ended 31<sup>st</sup> March 2023***

- 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 40<sup>th</sup> 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 31<sup>st</sup> March 2023**  
**Financial Review**

**Income and Expenditure**

For the year ended 31<sup>st</sup> 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: 29<sup>th</sup> October 2023

Mr D J Young  
Trustee



Date: 29<sup>th</sup> 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 31<sup>st</sup> 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 £
<b>Incoming resources from generated funds</b>					
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
<b>Total incoming resources</b>		<b>149,096</b>	<b>2,902</b>	<b>151,998</b>	<b>171,270</b>
<b>Resources expended</b>					
	6				
<b>Charitable activities</b>					
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
<b>Total resources expended</b>		<b>148,937</b>	<b>4,297</b>	<b>153,234</b>	<b>145,027</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>159</b>	<b>(1,395)</b>	<b>(1,236)</b>	<b>26,243</b>
Gross transfers between funds		-	-	-	-
<b>Net income/(deficit) for the year/ Net movement in funds</b>		<b>159</b>	<b>(1,395)</b>	<b>(1,236)</b>	<b>26,243</b>
Fund balances at 1 April 2022		102,041	4,481	106,522	80,279
<b>Fund balances at 31 March 2023</b>		<b>102,200</b>	<b>3,086</b>	<b>105,286</b>	<b>106,522</b>

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 £
<b>Incoming resources from generated funds</b>				
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
<b>Total incoming resources</b>	<b>169,141</b>	<b>2,129</b>	<b>171,270</b>	<b>151,378</b>
<b>Resources expended</b>				
<b>Charitable activities</b>				
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
<b>Total resources expended</b>	<b>142,907</b>	<b>2,120</b>	<b>145,027</b>	<b>127,036</b>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>26,234</b>	<b>9</b>	<b>26,243</b>	<b>24,342</b>
Gross transfers between funds	-	-	-	-
<b>Net income/(deficit) for the year/ Net movement in funds</b>	<b>26,234</b>	<b>9</b>	<b>26,243</b>	<b>24,342</b>
Fund balances at 1 April 2021	75,807	4,472	80,279	55,937
<b>Fund balances at 31 March 2022</b>	<b>102,041</b>	<b>4,481</b>	<b>106,522</b>	<b>80,279</b>



# HEMEL HEMPSTEAD COMMUNITY CHURCH

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		2,851		3,600
<b>Current assets</b>					
Debtors	14	15,585		21,909	
Cash at bank and in hand		95,808		98,525	
		<u>111,393</u>		<u>120,434</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(8,958)</u>		<u>(17,512)</u>	
<b>Net current assets</b>			<u>102,435</u>		<u>102,922</u>
<b>Total assets less current liabilities</b>			<u>105,286</u>		<u>106,522</u>
<b>Income funds</b>					
Restricted funds	16		3,086		4,481
Unrestricted funds			<u>102,200</u>		<u>102,041</u>
			<u>105,286</u>		<u>106,522</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 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 29<sup>th</sup> 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.



# HEMEL HEMPSTEAD COMMUNITY CHURCH

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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 2023

### 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
<b>Tithes, offerings and gifts:</b>				
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
			2023 £	2022 £
<b>4 Resources from Charitable activity</b>				
Services to another Christian charity			5,634	5,319
<b>5 Investment income</b>				
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	21,990				21,990	18,602
(See also Note 9)						
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

<b>96,901</b>	<b>889</b>	<b>22,913</b>	<b>32,531</b>	<b>153,234</b>	<b>145,027</b>
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# HEMEL HEMPSTEAD COMMUNITY CHURCH

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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
	<b>22,913</b>	<b>14,072</b>

#### 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
	<b>20,282</b>	<b>12,249</b>	<b>32,531</b>	<b>39,543</b>
Restricted Grants			4,298	2,120
Unrestricted Grants			28,233	37,423
			<b>32,531</b>	<b>39,543</b>
Grants to institutions relating to advancement of the Christian faith comprise:				
Harvest Alliance UK			3,563	4,091
Youth Across Hemel			1,000	-
			<b>4,563</b>	<b>4,091</b>
Grants to institutions relating to relief of needs and hardship comprise:				
Route 61 (International)			5,050	4,200
Corngate Foundation			1,200	500
Harvest Alliance UK – For Ukraine			1,358	3,000
			<b>7,608</b>	<b>7,700</b>

# HEMEL HEMPSTEAD COMMUNITY CHURCH

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
<b>8 Grants payable (continued)</b>		
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	-
	<b>8,111</b>	<b>10,000</b>
<b>9 Support costs</b>		
Staff costs	<b>21,990</b>	<b>18,602</b>

### 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 Number	2022 Number
Pastoral	2	2
Treasurer	1	1
Administration	1	1
	<b>4</b>	<b>4</b>

#### Employment costs

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

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 2023

### 13 Tangible fixed assets

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

### 14 Debtors

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

### 15 Creditors: amounts falling due within one year

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



# HEMEL HEMPSTEAD COMMUNITY CHURCH

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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)
	<b>102,200</b>	<b>3,086</b>	<b>105,286</b>

#### 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 (International), formerly Route61, which received donations totalling £5,050 (2022: £4,200)

Trustee donations received for the year totalled £47,868 (2022: £52,630)