

**REGISTERED CHARITY NUMBER: 1172773**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year ended 31 August 2022  
for  
HERTFORDSHIRE CHRISTIAN CENTRE**

## **HERTFORDSHIRE CHRISTIAN CENTRE**

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## **HERTFORDSHIRE CHRISTIAN CENTRE**

### **Report of the Trustees for the Year ended 31 August 2022**

The trustees presents their report with the financial statements of the charity for the year 1 September 2021 to 31 August 2022. The Trustees have adopted the provisions of 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) and with the Charities Act 2011.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1172773

##### **Registered office**

417 Shenley Road  
Borehamwood  
Herts  
WD6 1TW

##### **Trustees**

John Adebogun  
Akinola Komolafe  
Atawa Aryee (Mrs)

##### **Secretary**

C P Igbokwe

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Hertfordshire Christian Centre is a Charitable Incorporated Organisation. It is governed by a Memorandum and Articles of Association and controlled by the Directors for the purpose of company law.

##### **Principal Activity**

The principal activity of the Charity in the year under review was the advancement of the Christian religion.

##### **Risk management**

The trustees have addressed the major risks to which the charity is exposed, in particular those relating to specific operational areas of the charity and its finances. The trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity has one main objective:

The advancement of the Christian religion.

It pursues this objective through the establishment of a Christian worship centre, based presently at Hertswood Academy premises in Borehamwood, Hertfordshire - where Sunday meetings are held.

##### **Plans for the future**

The charity will continue to share the gospel to its members and congregations and support them spiritually, emotionally and any other way necessary. HCC will continue to explore opportunities and ways of reaching out and spreading the gospel of Christ in an effective manner locally, nationally and internationally including supporting existing activities and initiating new programmes and activities.

## **HERTFORDSHIRE CHRISTIAN CENTRE**

### **Report of the Trustees for the Year ended 31 August 2022**

#### **Community Programme**

We are delighted that we were able to host both our, now annual indoor and outdoor Community Carol Service, including providing refreshment for all attendees in 2021.

In addition, we also held an outdoor Community Summer Worship Service in 2022 at Borehamwood Shopping Park. During this session, we gave away almost 100 Christian literature to the community.

In response to the pandemic, we were able to successfully move our activities on-line but resumed communal services in July 2021. However we have continued to air our services including Bible study and prayer meeting online. We also introduced a monthly online teaching ministry (The Mind of Christ), which helped HCC expand its reach and impact beyond its membership.

#### **Family Programme**

We have continued to provide family programme through our services and "The Mind of Christ" services and activities.

As part of our Family Life programme we continue to mark Mother's Day and Father's Day with a series of teaching on family life including supporting families with relevant literature to support godly and effective family life.

We also continue to support our members, families and friends with pastoral care as and when necessary.

#### **Thanks And Appreciation**

We are particularly thankful to the congregation and volunteers of Hertfordshire Christian Centre for the sacrificial contributions of time, efforts and finances to the ongoing work, to see lives touched and changed for the better locally and beyond to the glory and praise of our Lord and Saviour Jesus Christ.

Approved by order of the board of trustees on 9 June 2023 and signed on its behalf by

Atawa Aryee (Mrs) - Trustee

# HERTFORDSHIRE CHRISTIAN CENTRE

## Statements of Financial Activities for the Year ended 31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations, Gifts, Grants and legacies	2	54351	1500	55851	64546
Investment Income		-	-	-	-
<b>Total</b>		<b>54351</b>	<b>1500</b>	<b>55851</b>	<b>64546</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	1800	0	1800	1600
Charitable activities		52951	1500	54451	33930
<b>Total</b>		<b>54751</b>	<b>1500</b>	<b>56251</b>	<b>35530</b>
<b>NET (EXPENDITURE)/INCOME</b>		(400)	-	(400)	29016
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		63552	-	63552	34536
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>63152</b>	<b>-</b>	<b>63152</b>	<b>63552</b>

## CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities

The notes form part of these financial statements

# **HERTFORDSHIRE CHRISTIAN CENTRE**

## **Balance Sheet**

**At 31 August 2022**

		Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Tangible assets	7	186	-	186	373
<b>CURRENT ASSETS</b>					
Debtors	8	-	-	-	1000
Cash at bank		64051	-	64051	63314
		64237	-	64237	64687
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1085)	-	(1085)	(1135)
<b>NET CURRENT ASSETS</b>		<b>63152</b>	<b>-</b>	<b>63152</b>	<b>63552</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>63152</b>	<b>-</b>	<b>63152</b>	<b>63552</b>
<b>NET ASSETS</b>		<b>63152</b>	<b>-</b>	<b>63152</b>	<b>63552</b>
<b>FUNDS</b>	10				
Unrestricted funds				63152	63552
Restricted funds				-	-
<b>TOTAL FUNDS</b>				<b>63152</b>	<b>63552</b>

The financial statements were approved by the board of Trustees on 9 June 2023 and were signed on its behalf by

Atawa Aryee (Mrs) - Trustee

## HERTFORDSHIRE CHRISTIAN CENTRE

### Notes to the Financial Statements for the Year ended 31 August 2022

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where cost cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment 20% on cost- straight line

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. ACTIVITIES FOR GENERATING FUNDS

	2022	2021
	£	£
Tithes and offerings	39843	38450
Gifts	0	0
Gifts Aid Claims	10238	0
Grants - [Govt CJRS]	1500	24000
Other Income	4270	2096
	<u>55851</u>	<u>64546</u>

# **HERTFORDSHIRE CHRISTIAN CENTRE**

## **Notes to the Financial Statements for the Year ended 31 August 2022**

### **3. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	£	£
Deposit account interest	-	-

### **4. RAISING FUNDS**

Raising donations and legacies

	<b>2022</b>	<b>2021</b>
	£	£
Visiting ministry cost	1800	1600
Support costs	54451	33930

### **5. TRUSTEE'S REMUNERATION AND BENEFITS**

<b>2022</b>	<b>2021</b>
£	£
-	-

There were no trustee's expenses paid for the year ended 31 August 2022.

### **6. STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	£	£
Administration	42937	26096

The average monthly number of employees during the year was as follows: 1 1

### **7. TANGIBLE FIXED ASSETS**

	<b>Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Totals</b>
	£	£	£
<b>Cost</b>			
At 1 September 2021	934	-	934
Additions	-	-	-
At 31 August 2022	934	-	934
<b>Depreciation</b>			
At 1 September 2021	561	-	561
Charge for year	187	-	187
At 31 August 2022	748	-	748
<b>NET BOOK VALUE</b>			
At 31 August 2022	186	-	186
At 31 August 2021	373	-	373

### **8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	£	£
Other debtors	-	1000



# HERTFORDSHIRE CHRISTIAN CENTRE

## Notes to the Financial Statements for the Year ended 31 August 2022

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and Social security	435	435
Accruals and deferred income	650	700
	<u>1085</u>	<u>1135</u>

### 10. MOVEMENT IN FUNDS

	At 01.09.21	Net movement in funds	Transfers between funds	At 31.08.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	63552	(400)	-	63152
<b>Restricted fund</b>				
Building fund	-	-	-	-
<b>TOTAL FUNDS</b>	<u>63552</u>	<u>(400)</u>	<u>-</u>	<u>63152</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	54351	(54751)	(400)
<b>Restricted funds</b>			
Grants	1500	(1500)	-
<b>TOTAL FUNDS</b>	<u>55851</u>	<u>(56251)</u>	<u>(400)</u>

### 11. RELATED PARTY DISCLOSURES

There are no related party transactions for the year ended 31 August 2022

# HERTFORDSHIRE CHRISTIAN CENTRE

## Detailed Statement of Financial Activities for the Year ended 31 August 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
Tithes and offerings	39843	38450
Gifts	0	0
Gift Aid Claim	10238	0
Grants -[Govt CJRS]	1500	24000
Other Income	4270	2096
	<u>55851</u>	<u>64546</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Visiting ministry cost	1800	1600
	<u>1800</u>	<u>1600</u>
<b>Charitable activities</b>		
Benevolence/giving	1526	1494
Hall hire	4318	1059
Telephone	741	485
Printing, postage & stationery	43	316
Books & other resources	1590	2889
Travel	152	0
Insurance	220	220
Hire of equipment	457	96
	<u>9047</u>	<u>6559</u>
<b>Support costs</b>		
<b>Management</b>		
Bank charges	0	0
Depreciation	187	187
	<u>187</u>	<u>187</u>
<b>Human Resources</b>		
Wages	38667	24000
Social security	4270	2096
	<u>42937</u>	<u>26096</u>
<b>Others</b>		
Refreshments	600	201
	<u>600</u>	<u>201</u>
<b>Governance costs</b>		
Legal & professional fees	1680	887
	<u>1680</u>	<u>887</u>
<b>Total Resources expended</b>	<u>56251</u>	<u>35530</u>
<b>Net (expenditure)/income</b>	<u>(400)</u>	<u>29016</u>

## **HERTFORDSHIRE CHRISTIAN CENTRE**

### **Independent Examiner's Report to the Trustees**

I report on the accounts for the year from 1 September 2021 to 31 August 2022 set out four to nine.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedure laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act) ; and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts presents a 'true and fair view' and the report is limited to those matters set out in the statements below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

O Obidipe  
Independent Examiner  
10 June 2023