

**REGISTERED CHARITY NUMBER: 1172773**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year ended 31 August 2023  
for  
HERTFORDSHIRE CHRISTIAN CENTRE**

## **HERTFORDSHIRE CHRISTIAN CENTRE**

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## **HERTFORDSHIRE CHRISTIAN CENTRE**

### **Report of the Trustees for the Year ended 31 August 2023**

The trustees presents their report with the financial statements of the charity for the year 1 September 2022 to 31 August 2023. 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 2023**

#### **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 2022.

In addition, we also held an outdoor Community Summer Worship Service in 2022 at Borehamwood Shopping Park. During this session, we gave away a little over 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.

We have continued to grow our online presence, particularly via Facebook where thousands of people across the world are able to watch our messages free and request further information.

#### **Family Programme**

We hosted a two day Family Seminar equipping families in the community and beyond with knowledge and tools on managing and developing healthy relationships. We have continued to support the community with tea/coffee/biscuits and free books via our weekly outreach activities.

We have continued to provide family programme through our services and whilst we have stopped the monthly Mind of Christ teachings, we have continued to do weekly email devotional messages.

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 27 June 2024 and signed on its behalf by

Atawa Aryee (Mrs) - Trustee

# HERTFORDSHIRE CHRISTIAN CENTRE

## Statements of Financial Activities for the Year ended 31 August 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations, Gifts, Grants and legacies	2	58089	-	58089	55851
Investment Income		-	-	-	-
<b>Total</b>		<b>58089</b>	<b>0</b>	<b>58089</b>	<b>55851</b>
<b>EXPENDITURE</b>					
Honorarium	4	3450	0	3450	1800
Charitable activities		59997	0	59997	54451
<b>Total</b>		<b>63447</b>	<b>0</b>	<b>63447</b>	<b>56251</b>
<b>NET (EXPENDITURE)/INCOME</b>		<b>(5358)</b>	<b>0</b>	<b>(5358)</b>	<b>(400)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>63152</b>	<b>0</b>	<b>63152</b>	<b>63552</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>57794</b>	<b>0</b>	<b>57794</b>	<b>63152</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 2023

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Tangible assets	7	747	-	747	186
<b>CURRENT ASSETS</b>					
Debtors	8	-	-	-	-
Cash at bank		57697	-	57697	64051
		58444	-	58444	64237
<b>CREDITORS</b>					
Amounts falling due within one year	9	(650)	-	(650)	(1085)
<b>NET CURRENT ASSETS</b>		<b>57794</b>	<b>-</b>	<b>57794</b>	<b>63152</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>57794</b>	<b>-</b>	<b>57794</b>	<b>63152</b>
<b>NET ASSETS</b>		<b>57794</b>	<b>-</b>	<b>57794</b>	<b>63152</b>
<b>FUNDS</b>	10				
Unrestricted funds				57794	63152
Restricted funds				-	-
<b>TOTAL FUNDS</b>				<b>57794</b>	<b>63152</b>

The financial statements were approved by the board of Trustees on 27 June 2024 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 2023

#### 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. DONATIONS AND LEGACIES

	2023	2022
	£	£
Tithes and offerings	45055	39843
Gifts	0	0
Gifts Aid Claims	9179	10238
Grants - [Govt CJRS]	0	1500
Other Income	3855	4270
	<u>58089</u>	<u>55851</u>

# **HERTFORDSHIRE CHRISTIAN CENTRE**

## **Notes to the Financial Statements for the Year ended 31 August 2023**

### **3. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	£	£
Deposit account interest	-	-

### **4. EXPENDITURE**

#### Charitable Activities

	<b>2023</b>	<b>2022</b>
	£	£
Honorarium	3450	1800
Support costs	59997	54451

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

<b>2023</b>	<b>2022</b>
£	£
-	-

There were no trustee's expenses paid for the year ended 31 August 2023.

### **6. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	£	£
Administration	40447	42937

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 2022	934	-	934
Additions	934		934
At 31 August 2023	1868		1868
<b>Depreciation</b>			
At 1 September 2022	748	-	748
Charge for year	373	-	373
At 31 August 2023	1121	-	1121
<b>NET BOOK VALUE</b>			
At 31 August 2023	747	-	747
At 31 August 2022	186	-	186

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

	<b>2023</b>	<b>2022</b>
	£	£
Other debtors	-	-



# HERTFORDSHIRE CHRISTIAN CENTRE

## Notes to the Financial Statements for the Year ended 31 August 2023

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

	2023	2022
	£	£
Taxation and Social security	-	435
Accruals and deferred income	650	650
	<u>650</u>	<u>1085</u>

### 10. MOVEMENT IN FUNDS

	At 01.09.22	Net movement in funds	Transfers between funds	At 31.08.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	63152	(5358)	-	57794
<b>Restricted fund</b>				
Building fund	-	-	-	-
<b>TOTAL FUNDS</b>	<u>63152</u>	<u>(5358)</u>	<u>-</u>	<u>57794</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	58089	(63447)	(5358)
<b>Restricted funds</b>			
Grants	-	-	-
<b>TOTAL FUNDS</b>	<u>58089</u>	<u>(63447)</u>	<u>(5358)</u>

### 11. RELATED PARTY DISCLOSURES

There are no related party transactions for the year ended 31 August 2023

# HERTFORDSHIRE CHRISTIAN CENTRE

## Detailed Statement of Financial Activities for the Year ended 31 August 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
Tithes and offerings	45055	39843
Gifts	0	0
Gift Aid Claim	9179	10238
Grants -[Govt CJRS]	0	1500
Other Income	3855	4270
	<u>58089</u>	<u>55851</u>
<b>EXPENDITURE</b>		
<b>Honorarium</b>		
Honorarium	3450	1800
	<u>3450</u>	<u>1800</u>
<b>Charitable activities</b>		
Benevolence/giving	2500	1526
Hall hire	8027	4318
Telephone	853	741
Printing, postage & stationery	181	43
Books & other resources	1416	1590
Travel	1635	152
Insurance	228	220
Hire of equipment	1017	457
	<u>15857</u>	<u>9047</u>
<b>Support costs</b>		
<b>Management</b>		
Bank charges	3	0
Depreciation	373	187
	<u>376</u>	<u>187</u>
<b>Human Resources</b>		
Wages	36592	38667
Social security	3855	4270
	<u>40447</u>	<u>42937</u>
<b>Others</b>		
Refreshments	2610	600
	<u>2610</u>	<u>600</u>
<b>Governance costs</b>		
Legal & professional fees	707	1680
	<u>707</u>	<u>1680</u>
<b>Total Resources expended</b>	<u>63447</u>	<u>56251</u>
<b>Net (expenditure)/income</b>	<u>(5358)</u>	<u>(400)</u>

## **HERTFORDSHIRE CHRISTIAN CENTRE**

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

I report on the accounts for the year from 1 September 2022 to 31 August 2023 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  
28 June 2024