

# Hope Community Church (West London)

Report and Accounts  
Year ended 31 March 2023

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**HOPE COMMUNITY CHURCH (WEST LONDON)**

**COMPANY INFORMATION**

**FOR THE YEAR ENDED 31 MARCH 2023**

<b>Directors / trustees</b>	Samantha Butler Christopher Donnellan Philip Edwards Florence Mabwa (resigned February 2023) Lourdes Outen Sunil De Silva (appointed April 2022)
<b>Key Management</b>	Paul Anduuru (Pastor) Florence Mabwa (Assistant Pastor)
<b>Governing Document</b>	Memorandum and Articles of Association dated 22 November 2005
<b>Company Registration Number</b>	05631679
<b>Charity Registration Number</b>	1112694
<b>Registered Office and Principal Address</b>	Hope Christian Centre 184 Horsenden Lane South Perivale Greenford Middlesex UB6 7NT
<b>Independent Examiner</b>	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	Santander UK Business Banking Centre Abbey National House 301 St Vincent Street Glasgow G2 5HN

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**HOPE COMMUNITY CHURCH (WEST LONDON)**  
**TRUSTEES' REPORT**  
**(INCORPORATING THE DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are the charitable company's directors for the purposes of company law, have pleasure in submitting their report and the accounts for the year.

**Objects of the charity**

The charity is a charitable company and is governed by its memorandum and articles of association. The objects of the charity, as set out in the governing document, are:

- to advance the Christian faith
- to provide relief for those in need or in hardship

Hope Community Church (West London) seeks to give glory to God and serving the community locally and at large for His Kingdom. Our priorities are:-

- advancement of religion and help elimination of poverty
- foster a progressive development of relationships and Godly disciplines
- having fellowship with other Christians
- reaching our community and the world

Our objective is to reach out effectively with the message of salvation and to offer hope, care and support to those that need help in society. To achieve this, we will provide activities and social endeavour focused on our West London area with particular emphasis on the disadvantaged, sick and poor and support and encourage missionary initiatives with which we have a direct involvement around the world.

Our desire is to continually broaden and increase our Christian impact on the communities in which we live and work and as a Christian organisation, we bear the responsibility of showing the love of God for his people, but most especially, for the needy.

**Summary of the charity's main activities and achievements**

Hope Community Church continued to serve the communities within West London and overseas. In planning activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

The following activities are facilitated during the year:

- weekly regular Christian worship
  - bible study & prayer evenings
  - youth and young adults fellowship meetings
  - Men's and Ladies' fellowship meetings
  - engaging with external agencies in supporting the vulnerable
  - the Centre was open free of charge for external social & Charitable organisations (i.e. Cocaine Anonymous, Believers in Recovery & para Church groups). Some have made small donations in support for maintenance.
- in addition, a 'free of charge' Café is also open 3 days a week to provide a centre for companionship and support as needed.

Most the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

**HOPE COMMUNITY CHURCH (WEST LONDON)**  
**TRUSTEES' REPORT CONTINUED**

**Structure, Governance and Management**

Responsibility for setting policy and for making operating decisions rests with the trustees who meet regularly to monitor the activities of the charity. The trustees consult with the charity's spiritual leadership team when they go through the process of recruiting and appointing new trustees. New trustees are appointed by the existing trustees, by a majority vote.

The Church's spiritual leadership team comprise Paul Anduuru and Florence Mabwa in the Pastoral role and they are advised by one Elder. Apart from Paul Anduuru who is employed as a Pastor, the other spiritual leadership team are serving voluntarily. The spiritual leadership team prayerfully set the vision for the Church and determine how the Church should go about encouraging the spiritual growth of those that participate in the Church's activities. They along with other invited speakers, also preach at the Church's Sunday services.

**Financial review**

During the year income increased by £8,543 to £73,481, and expenditure increased by £7,620 to £93,905. As a result the charity has reported a deficit this year of £20,424 (2022: £21,346) and net assets have fallen by that amount to £32,382. Net assets are represented by leasehold improvements with a carrying value of £15,465, cash of £7,133 and other net current assets of £9,784.

This year's expenditure includes a non-cash charge of £20,982 for depreciation. Once this is added back, the charity's deficit for the year changes to a small surplus of £558 and, in cash flow terms, the charity broadly operated at about break even.

**Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of about £10,000 so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £7,093. Though this is below the target for holding reserves, the trustees are satisfied that the charity can continue to operate with this level of reserves for the time being. The trustees are aiming to move closer towards the stated target for holding reserves over the coming year.

The trustees are continuing to monitor income and expenditure closely and are confident that, should the need arise, steps could be taken to reduce expenditure and that supporters would be willing to provide additional financial assistance. For these reasons, the trustees are satisfied that the charity will be able to continue to operate for at least the next 12 months and these financial statements have been prepared on a going concern basis.

**Key risks and uncertainties**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. As referred to above, the charity has relatively modest reserves and the charity is vulnerable to fluctuations in income. To address this risk, steps are being taken to try to increase reserves.

**HOPE COMMUNITY CHURCH (WEST LONDON)**

**TRUSTEES' REPORT CONTINUED**

**Responsibilities of the trustees**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval**

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees signed on their behalf by:

*Christopher Donnellan*

.....  
Christopher Donnellan - trustee

Date: 11 December 2023

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**HOPE COMMUNITY CHURCH (WEST LONDON)**  
**('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023 on pages 6 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 8 and 9.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

*Ajay Rajani*

Ajay Rajani FCIE  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 18 December 2023

**HOPE COMMUNITY CHURCH (WEST LONDON)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	63,799	4,052	67,851	61,913
Charitable activities	4	5,630	-	5,630	3,025
<b>Total income and endowments</b>		<b>69,429</b>	<b>4,052</b>	<b>73,481</b>	<b>64,938</b>
<b>EXPENDITURE ON:</b>					
Charitable activities:	5	89,851	4,054	93,905	86,284
<b>Total expenditure</b>		<b>89,851</b>	<b>4,054</b>	<b>93,905</b>	<b>86,284</b>
<b>Net income/(expenditure)</b>		<b>(20,422)</b>	<b>(2)</b>	<b>(20,424)</b>	<b>(21,346)</b>
<b>Transfers between funds</b>	12	(42)	42	-	-
<b>Net movement in funds</b>		<b>(20,463)</b>	<b>40</b>	<b>(20,424)</b>	<b>(21,346)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		52,805	-	52,805	74,150
<b>Total funds carried forward</b>	12	<b>32,342</b>	<b>40</b>	<b>32,382</b>	<b>52,805</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 8 to 14 form part of these accounts.

**HOPE COMMUNITY CHURCH (WEST LONDON)**

**BALANCE SHEET**

**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	7	<u>15,465</u>	<u>-</u>	<u>15,465</u>	<u>36,447</u>
<b>CURRENT ASSETS</b>					
Debtors	8	13,295	-	13,295	12,207
Cash at bank and in hand	9	<u>7,093</u>	<u>40</u>	<u>7,133</u>	<u>6,279</u>
		20,387	40	20,428	18,486
<b>CREDITORS: Amounts falling due within one year</b>	10	3,511	-	3,511	2,128
<b>Net current assets / (liabilities)</b>		<u>16,877</u>	<u>40</u>	<u>16,917</u>	<u>16,358</u>
<b>TOTAL NET ASSETS</b>		<u>32,342</u>	<u>40</u>	<u>32,382</u>	<u>52,805</u>
<b>FUND BALANCES</b>	12				
Unrestricted Funds		32,342	-	32,342	52,805
Restricted Funds		<u>-</u>	<u>40</u>	<u>40</u>	<u>-</u>
		<u>32,342</u>	<u>40</u>	<u>32,382</u>	<u>52,805</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and signed on its behalf by:

*Christopher Donnellan*

-----  
Christopher Donnellan - trustee

Date: 11 December 2023

Company number: 05631679

Charity number: 1112694

The notes on page 8 to 14 form part of these accounts.

## HOPE COMMUNITY CHURCH (WEST LONDON)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements 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) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees note that the charity held relatively little unrestricted cash at the year-end and they continue to monitor income and expenditure closely. Should the need arise, the trustees believe that steps could be taken to reduce expenditure and that supporters would be willing to provide additional financial assistance. For these reasons, the trustees are satisfied that the charity will be able to continue to operate for at least the next 12 months and these financial statements have been prepared on a going concern basis.

##### b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. At the balance sheet date any gift aid recoverable from HM Revenue & Customs is included as a debtor.

The charity relies on volunteers to carry out many of its activities, in particular the running of a cafe. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from a café run by the charity and from making the charity's facilities available to others.

##### c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

##### d) Fund accounting

Unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

**HOPE COMMUNITY CHURCH (WEST LONDON)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**2 Accounting Policies continued**

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**3 Donations and legacies**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations of cash and similar	53,407	3,996	57,403	52,495
Income tax recoverable	10,392	56	10,448	9,417
	63,799	4,052	67,851	61,913

**4 Income from charitable activities**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income from Café	3,295	-	3,295	2,190
Income from use of facilities	2,335	-	2,335	835
	5,630	-	5,630	3,025

**HOPE COMMUNITY CHURCH (WEST LONDON)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**5 Charitable expenditure**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>a Costs incurred directly on specific activities</b>				
Honorariums, sub-contractors, salaries and volunteer costs	25,576	500	26,076	24,439
Buildings, rental and equipment costs	34,375	3,442	37,817	33,283
Other church ministry and meeting costs	1,095	112	1,207	1,158
Café consumables and direct costs	987	-	987	630
	<u>62,034</u>	<u>4,054</u>	<u>66,087</u>	<u>59,510</u>
<b>b Costs incurred on support &amp; administration</b>				
Governance costs				
Independent examiner's fee for preparing and examining the accounts	1,830	-	1,830	1,830
Office administration	3,796	-	3,796	2,320
Depreciation	20,982	-	20,982	20,982
Professional fees	1,209	-	1,209	1,643
	<u>27,817</u>	<u>-</u>	<u>27,817</u>	<u>26,775</u>
<b>Total expenditure</b>	<u>89,851</u>	<u>4,054</u>	<u>93,905</u>	<u>86,284</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid Stewardship £120 (2022: £90) for consultancy services and £526 (2022: £466) for payroll bureau services.

**6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

The charity has one employee (2022: one). Nearly all of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2023 £
Paul Anduuru	<u>22,000</u>	<u>2,150</u>	<u>24,150</u>
	Wages & salaries	Employer pension contributions	2022 £
Paul Anduuru	<u>22,125</u>	<u>1,114</u>	<u>23,239</u>

Paul Anduuru served as a trustee until December 2021 and he is married to Florence Mabwa who served as a trustee until February 2023. Paul serves as church leader and received the above payments for serving in that capacity, not for serving as a trustee. During a review of the charity governing document it came to light that it does not allow the charity to employ trustees and, in some circumstances, it may not allow the charity to employ anyone closely connected to a trustee. To address this, both Paul and Florence have resigned as trustees but they continue to serve as the church's spiritual leaders.

**HOPE COMMUNITY CHURCH (WEST LONDON)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7 Tangible fixed assets**

	Leasehold Improvements £	Equipment & fittings £	Café Equipment £	Total 2023 £
Cost				
At 1 April 2022	125,530	10,336	10,700	146,566
Additions	-	-	-	-
At 31 March 2023	<u>125,530</u>	<u>10,336</u>	<u>10,700</u>	<u>146,566</u>
Accumulated depreciation				
At 1 April 2022	89,083	10,336	10,700	110,119
Charge for the year	20,982	-	-	20,982
At 31 March 2023	<u>110,065</u>	<u>10,336</u>	<u>10,700</u>	<u>131,101</u>
Net book value				
At 31 March 2023	<u>15,465</u>	<u>-</u>	<u>-</u>	<u>15,465</u>
At 31 March 2022	<u>36,447</u>	<u>-</u>	<u>-</u>	<u>36,447</u>

**8 Debtors**

	2023 £	2022 £
Tax recoverable	5,795	4,707
Prepayments and accrued income	7,500	7,500
	<u>13,295</u>	<u>12,207</u>

**9 Cash at Bank and in Hand**

	2023 £	2022 £
Cash at bank with immediate access	6,721	6,058
Petty cash	412	220
	<u>7,133</u>	<u>6,279</u>

**10 Creditors: liabilities falling due within one year**

	2023 £	2022 £
Other creditors	277	268
Accrued expenses	3,234	1,860
	<u>3,511</u>	<u>2,128</u>

**11 Pension commitments**

During the year employer's pension contributions totalling £2,150 (2022: £1,114) were payable to defined contribution personal pension schemes. Pension contributions totalling £277 were owing at the balance sheet date (2022: £268).

**HOPE COMMUNITY CHURCH (WEST LONDON)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**12 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Restricted funds</i>					
Repair fund	-	3,000	(3,000)	-	-
Equipment fund	-	515	(554)	42	3
Pastor's fund	-	537	(500)	-	37
	-	4,052	(4,054)	42	40
<i>Unrestricted Funds</i>	52,805	69,429	(89,851)	(42)	32,342
<i>Aggregate of funds</i>	52,805	73,481	(93,905)	-	32,382

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2023 £
Fixed assets	15,465	-	15,465
Debtors	13,295	-	13,295
Cash at bank and in hand	7,093	40	7,133
Current liabilities	(3,511)	-	(3,511)
	32,342	40	32,382

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Restricted funds</i>					
Café fund	1,909	-	-	(1,909)	-
Pastor's fund	-	528	(528)	-	-
Other small funds	63	70	(408)	276	-
	1,972	598	(936)	(1,634)	-
<i>Unrestricted Funds</i>	72,179	64,341	(85,349)	1,634	52,805
<i>Aggregate of funds</i>	74,150	64,938	(86,284)	-	52,805

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2022 £
Fixed assets	36,447	-	36,447
Debtors	12,207	-	12,207
Cash at bank and in hand	6,279	-	6,279
Current liabilities	(2,128)	-	(2,128)
	52,805	-	52,805

**HOPE COMMUNITY CHURCH (WEST LONDON)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**12 Funds continued**

The charity's principal restricted funds comprise:

- a) The **Repair** fund was created from donations received to help make repairs to the charity's building and it was used during the year to help pay for roof repairs. At the year end a transfer was made from unrestricted funds to this fund so that it was not in deficit at the year end.
- b) The **Equipment** fund was created from donations received to help purchase specific items of equipment.
- c) The **Pastor's** fund was created from donations received to help pay a bonus to the church's pastor.
- d) The **Café** fund was created by donations received to help support a Café that operates from the charity's property and seeks to serve the local community. In the previous year the trustees noted that the brought forward balance on the restricted Café fund (being principally donations received from those who used the Cafe) was not restricted as it could be used for any charitable purpose. Therefore in the previous year the brought forward balance was been transferred to unrestricted funds.

**13 Operating lease commitments**

The charity has an operating lease for its property. The minimum amounts payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2023	2022
	£	£
Payments falling due:		
Within one year	22,500	30,000
Between one and five years	-	22,500
	22,500	52,500

During the year the charity was charged £30,000 (2022: £30,000) for its operating lease.

**14 Transactions with related parties**

During the year the charity:

- a) received donations totalling £8,199 (2022: £6,308) from related parties (which includes trustees, any other key management and anyone closely connected to them).
- b) paid speakers' honorariums totalling £700 (2022: £800) to Mr & Mrs P Edwards; P Edwards is a trustee of the charity.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses (2022: £nil) were paid to, or for, the trustees.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

**15 Members**

Each member of the company commits to contribute if the charity is wound up an amount of £10.

**HOPE COMMUNITY CHURCH (WEST LONDON)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>							
Donations and legacies	3	63,799	4,052	67,851	61,315	598	61,913
Charitable activities	4	5,630	-	5,630	3,025	-	3,025
<b>Total income and endowments</b>		<b>69,429</b>	<b>4,052</b>	<b>73,481</b>	<b>64,341</b>	<b>598</b>	<b>64,938</b>
<b>EXPENDITURE ON:</b>							
Charitable activities:	5	89,851	4,054	93,905	85,349	936	86,284
<b>Total Expenditure</b>		<b>89,851</b>	<b>4,054</b>	<b>93,905</b>	<b>85,349</b>	<b>936</b>	<b>86,284</b>
<b>Net income/(expenditure)</b>		<b>(20,422)</b>	<b>(2)</b>	<b>(20,424)</b>	<b>(21,008)</b>	<b>(338)</b>	<b>(21,346)</b>
<b>Transfers between funds</b>	12	(42)	42	-	1,634	(1,634)	-
<b>Net movement in funds</b>		<b>(20,463)</b>	<b>40</b>	<b>(20,424)</b>	<b>(19,375)</b>	<b>(1,972)</b>	<b>(21,346)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		52,805	-	52,805	72,179	1,972	74,150
<b>Total funds carried forward</b>	12	<b>32,342</b>	<b>40</b>	<b>32,382</b>	<b>52,805</b>	<b>-</b>	<b>52,805</b>