

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022**

**HEBRON CHRISTIAN
FAITH MINISTRIES**
(A COMPANY LIMITED BY GUARANTEE)

COMPANY REGISTRATION No: 06591864

CHARITY REGISTRATION No: 1124965

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

SATURDAY



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29/04/2023
COMPANIES HOUSE

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

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HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1124965
COMPANY REGISTRATION NUMBER	06591864
DATE OF INCORPORATION	13th May 2008
START OF FINANCIAL YEAR	1st September 2021
END OF FINANCIAL YEAR	31st August 2022
DIRECTORS AT 31ST AUGUST 2022	J. Quintanilla (Chair) N. Parkinson S. Theunissen
COMPANY SECRETARY	S. Quintanilla
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 13th May 2008 as amended by special resolution dated 20th June 2008.
OBJECTS	
A) To advance the Christian Faith in accordance with the statement of beliefs in the schedule to the articles hereto attached in such ways and in such parts of the West Midlands, the United Kingdom or the world as the trustees from time to time may think fit.	
B) Such other charitable purposes as the trustees shall decide.	
REGISTERED ADDRESS	15 Primrose Drive Bedworth Coventry Warwickshire CV12 0GL
BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
INDEPENDENT EXAMINER	K Gomes Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST AUGUST 2022

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, submit their annual report for the year ended 31 August 2022.

Structure, Governance and Management

a) Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13th May 2008 and registered as a charity on 14th July 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

b) Appointment of Trustees

The directors of the company are also the Trustees for the purposes of Charity Law. Trustees are appointed by resolution of existing trustee body, upon the Senior Pastor's approval.

c) Trustee Training

All Trustees given Training Manual, and Trustees & Administrators Toolkit produced by Independent Examiners. Additionally Trustees completed online training during lockdown.

d) Risk Management

The Trustees periodically review risk concerning Health and Safety procedures during Sunday Services including children's work, appropriate Public Liability Insurance and DBS screening for those working with children to ensure they meet the needs of the charity. The charity is a member of the Churches Child Protection Advisory Service and operates within their policies and guidelines. The Charity hires professional Fire Services and a weekly fire check of alarms and emergency lighting is carried out in addition to an annual audit by the Fire Services Contractors. A monthly inspection is also undertaken by the 'in-house' Fire Wardens. Processes have been put in place to ensure compliance with GDPR.

e) Organisational Structure

The Trustees provide strategic and visionary leadership to the organisation. All the Trustees are familiar with the charity's organisation and operations. Rev John Quintanilla oversees the day to day running of the charity and a Leadership Team that manages volunteers to ensure the effective discharge of responsibilities. The Leadership Team usually meets every month or two. He networks with other similar charitable organisations in both Coventry and the UK.

Objectives and Activities

The company's objects and principle activities are to:

- i) Advance the Christian faith in accordance with the Statement of Faith of the charity.
- ii) Other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

Strategies for Achieving Objectives

Sunday Services (including Children's Church) Bible College, Mid-Week meetings and special events, Small Groups, Men's/Women's Ministry, Evangelism Outreach Programme, Youth Meetings, Foodbank, Media, Bookshop

HEBRON CHRISTIAN FAITH MINISTRIES
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REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2022

Achievements

Hebron Christian Faith Church

This year has seen a steady return to in-church meetings, following Lockdowns. We have continued with the necessary health and safety regulations instituted by the government during the lockdown in order to provide a safe return to in-person worship. Average attendance has grown steadily to approx 150-175 weekly.

We had one of our periodic 'New Members' courses which run over a two week period for those who have recently joined the church.

We held both men's and ladies meetings via zoom.

The mothers and toddlers began running again on a monthly basis.

Weekly youth meetings on Friday evenings for those over the age of 12 are well attended and numbers are increasing.

We saw steady growth this year and we continue to encourage people to get involved in the various service teams we have running. This gives people the opportunity to get to know one another whilst undertaking some type of fulfilling service in the church.

Having only recently emerged from lockdowns, we did not think it appropriate to hold our annual Family Fun Day this year. Instead of this we distributed over 125 toiletry hampers to 4 local old age homes in the community.

The proposed trip to Israel has, once again, had to be pushed back.

The charity continues to financially support a number of other Christian charities and missions, including:

Metro World Child	Open Doors	Kenneth Copeland Ministries
Christians United for Israel	Jesus Alive Ministries/Life Outreach	
Joseph Storehouse	Hope for Israel	
United Christian Broadcasters	Christian Concern	
Christian Institute	British Pakistani Christian Association	
Foodbank	Mark Hankins Ministries	

The charity acknowledges the faithful contributions of numerous volunteers in various arms of the church ministries – overseers, children's and youth workers, deacons, ushers, musicians, sound engineers, cleaners, mini-bus drivers, media, hospitality. They are crucial to the successful and effective running of the charity.

Coventry Bible College

The Bible College continues to maintain good numbers in spite of the lockdown. To date we have approximately 45 students in attendance from Coventry and the surrounding areas representing at least 14 different churches.

We have two student intakes annually, one in February and a second in September. The college operates on a part time basis as this makes learning more accessible to people from a wide variety of churches across the Midlands and beyond.

The curriculum for both levels is set and each run on a two year rolling basis which enables new students to slot in at any point with ease.

We have had several guest lecturers join us throughout this year from various parts of the world bringing their specific field of expertise along with those who lecture on a more regular basis.

We held our Coventry Bible College Graduation this summer which saw many of our Level 1 and Level 2 students graduate. Our keynote speaker this year was Nobin Samson from London, UK.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2022

Financial Review

The principle source of funding of the charity is from the contributions of its members who support its objectives in the form of tithes and offerings.

There is no reserves policy in place at this time as all income is put towards developing the ministry. However the trustees regularly review the finances of the ministry and agree that the minimum level of reserves aimed for should be the equivalent of three months fixed costs. In anticipation of the expiry of Hebron's current building lease on 25th December 2022, the Trustees have added to the church's savings account with a view to purchasing our own building.

Future Plans

Hebron Christian Faith Church

We envisage continued, steady growth in the church as we continue to become more established in the community with more people becoming aware of our presence here.

The lease on our current premises ends on 25th December 2022. The Trustees have agreed to purchase the part of this building that we currently occupy. The church is setting aside funds for the new building.

The charity will continue to financially support the various Christian Ministries with similar objectives. We are seeking out additional ways to be a benefit to our local community and will continue with the Christmas project to old age homes given the success of this year.

Outreach into the City Centre is planned for Easter, again restrictions allowing. We plan to take the worship team and do some drama.

Coventry Bible College

A number of the Level 1 and Level 2 students will graduate in July with the remainder continuing the second part of their respective courses. New students will be joining in both September and February of this coming year.

We will continue to do periodic Facebook Ad Campaigns to raise awareness of the Bible College this coming year, which along with word of mouth, will assist in the growth of CBC.

We will continue to aim to bring in top quality lecturers within their own respective fields to teach the students from across this nation and nations further afield.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2022

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st August 2022 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 19/4/2023

Signed on their behalf by Director 

Printed Name: Mr J. Quintanilla

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31st August 2022 set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

As the charity's Trustees of Hebron Christian Faith Ministries (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 Hebron Christian Faith Ministries 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

Independent examiner's statement

Since Hebron Christian Faith Ministries gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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 Hebron Christian Faith Ministries 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.

K Gomes MAAT FCIE
Independent Examiners Ltd
Unit 2, The Broadfields Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF



Date: 27.4.23

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2022

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	298,155	-	298,155	275,284
Investment Income	3b	791	-	791	1,142
Activities for Generating Funds	3c	268	19,114	19,382	-
Charitable Activities	3d	84,811	-	84,811	68,826
Other Incoming Resources	3e	1,260	-	1,260	1,710
TOTAL INCOMING RESOURCES		385,285	19,114	404,399	346,962
RESOURCES EXPENDED					
Cost of Generating Funds					
Charitable Activities	4a	292,663	4,544	297,208	249,156
Governance Costs	4b	3,119	-	3,119	3,024
TOTAL RESOURCES EXPENDED		295,783	4,544	300,327	252,180
NET INCOMING/ (OUTGOING) RESOURCES		89,503	14,569	104,072	94,782
Balance Brought Forward		244,981	34,339	279,319	184,537
TOTAL FUNDS CARRIED FORWARD		334,483	48,908	383,391	279,319

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 16 form part of these financial statements.

HEBRON CHRISTIAN FAITH MINISTRIES
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BALANCE SHEET
FOR THE YEAR ENDED 31ST AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	31-Aug-22 Total £	31-Aug-21 Total £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	7	-	-	-	9,126
Cash at Bank and in Hand	6	337,451	48,908	386,359	276,913
Total Current Assets		337,451	48,908	386,359	286,040
Creditors: amounts falling due within one year	8	2,968	-	2,968	6,720
NET CURRENT ASSETS		334,483	48,908	383,391	279,319
TOTAL ASSETS less current liabilities		334,483	48,908	383,391	279,319
NET ASSETS		334,483	48,908	383,391	279,319
Funds of the Charity					
General Funds		334,483	-	334,483	244,981
Restricted Funds	5	-	48,908	48,908	34,339
Total Funds		334,483	48,908	383,391	279,319

Directors' Responsibilities:

The directors are satisfied that for the year ended on 31st August 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the 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 accounts, so far as applicable to the company.

Approved by the Directors on the 19/4/2023

Signed on their behalf by Director 

Printed Name: Mr J. Quintanilla

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1st January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

HEBRON CHRISTIAN FAITH MINISTRIES
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2022

1. ACCOUNTING POLICIES (Continued)

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

Changes in Accounting Policies and Previous Accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Fixtures and Fittings	25% - Reducing Balance Basis
Motor Vehicles	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

		Fixture & Fittings £	Motor Vehicles £	2021/22 Total £
Cost	01-Sep-21	4,974	8,300	13,274
Additions			-	-
Cost at	31-Aug-22	4,974	8,300	13,274
Depreciation	01-Sep-21	4,974	8,300	13,274
Charge		-	-	-
Depreciation at	31-Aug-22	4,974	8,300	13,274
Net Book Value	31-Aug-22	-	-	-
Net Book Value	31-Aug-21	-	-	-

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2022 : Arval Vehicle Partners £4,973
31st August 2021 : Lex Vehicle Partners £5,404

HEBRON CHRISTIAN FAITH MINISTRIES
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2022

3. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations & Legacies					
Gifts, Tithes & Offerings	248,102	-	-	248,102	232,576
Gift Aid	50,053	-	-	50,053	42,708
	298,155	-	-	298,155	275,284
b) Investment Income					
Interest	791	-	-	791	1,142
	791	-	-	791	1,142
c) Activities for Generating Funds					
Property Income	-	-	19,114	19,114	-
Café Income	268	-	-	268	-
	268	-	19,114	19,382	-
d) Charitable Activities					
Activities & Events	52,214	-	-	52,214	39,640
Coventry Bible College	32,598	-	-	32,598	29,186
	84,811	-	-	84,811	68,826
e) Other Incoming Resources					
Books & Publications	1,260	-	-	1,260	1,710
	1,260	-	-	1,260	1,710

HEBRON CHRISTIAN FAITH MINISTRIES
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2022

4. RESOURCES EXPENDED

a) Charitable Activities	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
Activities & Events		-	-	-	-	-
Advertising & Publicity		637	-	-	637	464
Books & Publications		3,221	-	-	3,221	4,439
Building Costs		7,000	-	4,544	11,544	4,880
Café Expenses		520	-	-	520	509
Charitable Missions		47,952	-	-	47,952	39,634
Children's Church		716	-	-	716	471
Conference Costs		220	-	-	220	352
Equipment Costs		-	-	-	-	696
Evangelism Costs		65	-	-	65	33
Food Bank		-	-	-	-	30
Graduate Expenses		464	-	-	464	694
GSF Costs		1,555	-	-	1,555	4,673
Homegroups		-	-	-	-	-
Hospitality Costs		123	-	-	123	52
Insurance Costs		9,879	-	-	9,879	7,558
Ladies Ministry		349	-	-	349	14
Licenses & Subscriptions		1,146	-	-	1,146	774
Ministry Costs		3,913	-	-	3,913	2,118
Motor Leasing Costs		4,973	-	-	4,973	5,404
Motor Vehicle Costs		3,803	-	-	3,803	3,454
Office Costs		7,121	-	-	7,121	3,311
Pastoral Services		2,028	-	-	2,028	2,693
Refunds & Reimbursements		740	-	-	740	80
Rent & Rates		95,518	-	-	95,518	95,435
Salaries & N.I	9	47,663	-	-	47,663	39,737
Service Charges		15,332	-	-	15,332	5,760
Sunday Services		1,441	-	-	1,441	1,797
Sundry Expenses		11,704	-	-	11,704	7,092
Teaching & Training Costs		6,327	-	-	6,327	7,072
Travel & Subsistence		1,029	-	-	1,029	556
Utility Costs		8,629	-	-	8,629	7,991
Worship Team		8,597	-	-	8,597	1,384
		292,663	-	4,544	297,208	249,156
b) Governance Costs						
Bank Charges		1,774	-	-	1,774	1,824
Trustees Expenses		25	-	-	25	-
Independent Examiners Fee		1,320	-	-	1,320	1,200
		3,119	-	-	3,119	3,024

HEBRON CHRISTIAN FAITH MINISTRIES
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2022

5. RESTRICTED FUNDS

	Balance 01-Sep-21	Income	Expenditure	Transfers	Balance 31-Aug-22
Building Fund	34,339	19,114	4,544		48,908
	34,339	19,114	4,544	-	48,908

The restricted funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-22 £	Total 31-Aug-21 £
Cash at Bank and in Hand	337,451	48,908	386,359	276,913
	337,451	48,908	386,359	276,913

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-22 £	Total 31-Aug-21 £
Sundry Debtors	-	-	-	6,099
Gift Aid	-	-	-	3,027
	-	-	-	9,126

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-22 £	Total 31-Aug-21 £
Accruals	120	-	120	1,200
Creditors	2,848	-	2,848	5,520
	2,968	-	2,968	6,720

HEBRON CHRISTIAN FAITH MINISTRIES
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2022

9. STAFF COSTS AND NUMBERS

	2021/22 £	2020/21 £
Gross Wages and Salaries	40,176	37,337
Employer's National Insurance Costs	-	-
Pension Contributions	7,487	2,400
	<u>47,663</u>	<u>39,737</u>

Employees who were engaged in each of the following activities:

	2021/22 TOTAL	2020/21 TOTAL
Management & Administration	3	3

10. DIRECTORS AND OTHER RELATED PARTIES

During the financial year Trustees Mr John Quintanilla received £14,900 (£14,900 20/21) in salary related payments and £2,400 in Pension Contributions in his capacity as pastor of Hebron Christian Faith Church in furthering the Charity's objects.

During the financial year Mrs Sally Quintanilla (Spouse to Trustee Mr John Quintanilla) received £13,300 (£13,300 2020/21) in salary related payments in her capacity as administrator in further the Charity's objects. Joshua Quintanilla (son to Trustee Mr John Quintanilla) works part time for the ministry and received £9,650 in salary related payments this year.

No other payments were made to directors or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

11. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.