

Liberty Church
Unaudited Financial Statements
for the Year Ended 31 December 2020

LIBERTY CHURCH
Charity No. 1069692
Contents of the Financial Statements
for the year ended 31 December 2020

	Page
General Information	1
Trustees report	2
Examiners Report	3
Statement of Financial Activities	4
Balance Sheet	5
General Fund	6
Other Funds	7
Tangible Fixed Asset Schedule	8

LIBERTY CHURCH
Charity No. 1069692
General Information
for the year ended 31 December 2020

Principal Address	Liberty Church Station Road Masbrough Rotherham South Yorkshire S60 1JH
Correspondence Address	c/o Mrs S Wood (Secretary) 5 Loudon Road Scholes Rotherham South Yorkshire S61 2SU
Trustees who served during the year.	Pastor Adrian Mark Dexter Mr David Murray Roscamp Mrs Margaret Hodgkinson
Accountants	A Thousand Hills Limited 172 Sandford Road East Ham LONDON E6 3PX

Liberty Church Rotherham also known as Rotherham Pentecostal Church is registered with the charity commission.

LIBERTY CHURCH
Charity No. 1069692

Trustees Report
for the year ended 31 December 2020

Structure and Governance

Liberty Church is governed under the terms of its trust deed signed on 21 December 1997 and amended on 25th July 2003. Its trustees meet a minimum of eight times a year to manage the activities of the church. The day to day activities of the church are run by members of the church to whom the trustees have delegated the necessary authority.

Charitable Objectives

- Liberty Church is a Christian based charity with a commission to engage in social action to alleviate poverty, social and economic difficulties.
- Liberty Church engages in activities that seek to build community cohesion, and social integration
- Liberty Church engages in activities that promote the advancement, knowledge and experience of the Christian Faith.

Risk, Reserves and Financial review

The trustees have given due consideration of the major risks to which the Church is exposed, and are satisfied that it has systems, policies and procedures in place to mitigate exposure to major risks

Liberty Church has an aim of holding free reserves to cover a minimum of 3 months operating costs (currently equivalent to £32,500). As at 31 December 2020 the charities free reserves were £ 48,536 calculated as follows:

Total Reserves	£ 314,732
less Restricted Funds	£ 36,773
less Fixed Asset Reserves	£ 229,423
leaves Free Reserves of	£ 48,536

This leaves the church in a strong financial position to build on its achievements in 2020 and seek opportunities to respond with the love of Christ to promote knowledge and experience of the Christian Faith, build community cohesion and work to alleviate poverty in its various forms.

The Charity's financial transactions during the year and the financial situation at the end of the year are set out in the following accounts. The trustees consider the financial position to be satisfactory, and are looking to see free reserves move closer to the target level. The Trustees have given consideration to the effects of Covid -19 pandemic and the UK government response on its ability to deliver its mission and its ability to raise funds. Adequate steps have been taken to manage expenditure and monitor cashflow. Trustees are confident that the charity will have sufficient resources to continue to operate for a period of time exceeding 12 months from the date these reports were approved.

Activities During the year - for details see ministers report for 2020

The year 2020 has been a most challenging year in terms of our response to a Global Pandemic. This year has been one of immense sorrow and challenge, yet at the same time has created opportunities for the Church to outwork its charitable purposes in serving the needs of the community and continuing to find creative ways to support the vulnerable and promote the knowledge and advancement of the Christian faith.

The Church continued to build on our foodbanks for Asylum seekers, refugees, and immigrant workers. This work we undertook has brought a greater and healthier connection with the local civic and statutory agencies as well as local community groups

the Church Continued to provide activities and events for elderly aimed at reducing isolation and improving health and well-being through moving the majority of our church programmes on to an online format

The Church continued to build on our ministries to the homeless and those with life controlling addictions and behaviours.

The Church continued to build relationships with other local churches, local authorities, and other agencies.

The church continued to run its services within the guidelines provided by the government, either online or by creating through social distancing and PPE, a Covid safe environment.

The financial health of the church has remained strong despite the restrictions on meeting together.

Signed on behalf of the charity's trustees



A Dexter
Pastor Adrian Dexter

Dated

6th October 2021

LIBERTY CHURCH
Charity No. 1069692
Independent Examiners Report to the Trustees.
for the year ended 31 December 2020

To the Trustees.

I report on the Financial Statements of the Church for the year ended 31st December 2020 which are set out in the following pages.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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 needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act;

To follow the procedures 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 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 disclosures in the accounts, and seeking explanations from you the 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 present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

Which gives me reasonable cause to believe that in any material respect the requirements:

To keep accounting records in accordance with section 386 of the companies Act 2006; and

To prepare accounts which accord with the accounting records, comply with the Charities Act 2011 and the SORP (FRS102) "Accounting and Reporting by Charities" issued in March 2015.

have not been met; or

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

BJ. Dexter

Brian Dexter
Chartered Management Accountant
172 Sandford Road
East Ham
London
E6 3PX
Dated.....07/10/2021
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LIBERTY CHURCH
Charity No. 1069692
Statement of Financial Activities
for the year ended 31 December 2020

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Income and Endowments From				
Donations and Legacies	145,709	8,053	153,762	132,605
Charitable Activities	3,713	21,156	24,869	20,349
Other Trading Activities	4,500	1,044	5,544	6,013
Investments	22	-	22	92
Disposal of Fixed Assets	732		732	
Total Incoming Resources	154,676	30,253	184,929	159,059
Expenditure on:				
Raising Funds	1,284	-	1,284	1,751
Charitable Activities				
Church Activities	113,237	19,936	133,173	151,184
Other Costs	3,861	-	3,861	3,658
Total Resources Expended	118,383	19,936	138,318	156,593
Net Expenditure for the Year	36,293	10,318	46,611	2,466
Transfer Between Funds* ₁	(15,189)	15,189		-
net movement in funds	21,104	25,507	46,611	2,466
Fund Balances 31 December 2019	256,855	11,266	268,121	265,655
Fund Balances 31 December 2020	277,959	36,773	314,732	268,121

*₁ Transfer of Tithe to Mission fund

LIBERTY CHURCH
Charity No. 1069692
Balance Sheet
as at 31st December 2020

Balance Sheet	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Fixed Assets				
Tangible Fixed Assets	229,423	-	229,423	234,490
Current Assets				
Cash at bank and in hand	-	-	-	-
Current Account	-	-	-	-
Deposit Account	46,175	25,174	71,349	27,620
Mission Account	-	11,013	11,013	8,144
Building Fund	-	278	278	278
Cash in hand	2,972	308	3,279	1,281
Total Current Assets	49,146	36,773	85,919	37,323
Creditors: Amounts due within one year	610	-	610	3,692
Net Current Assets	48,536	36,773	85,309	33,631
Creditors due after more than one year	-	-	-	-
Net Assets	277,959	36,773	314,732	268,121
Funds				
General Funds	277,959		277,959	256,855
Restricted Funds		36,773	36,773	11,266
	277,959	36,773	314,732	268,121

These accounts were approved by the trustees on
and signed on their behalf by

Title


Pastor Adrian Dexter

on 6th October 2021
date

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General Fund- Detailed transactions

INCOME

£	154,676	£	153,084
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2020 2019

Transfer to Missions Fund	£	15,189	£	8,353
Swinton	£	-	£	-
Direct Wages - Minister	£	24,000	£	24,000
Wages- Other staff	£	32,712	£	35,712
Pensions	£	1,356	£	1,446
Interns	£	2,645	£	1,710
conference costs	£	136	£	1,650
Youth Project Basement	£	211	£	487
Youth/Childrens work	£	502	£	3,106
Minister Travel	£	1,470	£	2,182
AOG Costs	£	1,734	£	1,809
Advertising & Marketing	£	1,284	£	1,751
Safeguarding	£	277	£	435
Bank Fees	£	-	£	1
Church Outings	£	-	£	20
Churches Together	£	-	£	20
Cleaning	£	1,125	£	1,973
Employers NIC costs	£	3,681	£	3,692
Memberships	£	384	£	93
Council Tax	£	1,947	£	1,981
Electric	£	3,057	£	5,246
Gas	£	6,127	£	5,557
Gifts/Flowers	£	1,620	£	863
Hospitality	£	997	£	604
Licences	£	1,405	£	903
Minibus	£	1,450	£	4,893
ministry	£	2,002	£	2,266
Missions	£	118	£	3,095
Fire in the North	£	-	£	5,171
outreach	£	404	£	96
PAIS	£	233	£	569
Personal Purchase	£	13	-£	2
Postage	£	38	£	39
Printing and Stationery	£	2,502	£	4,081
Provisions	£	1,380	£	5,002
Repairs and Renewals	£	4,840	£	4,817
Silver Linings/Oasis	£	217	£	-
Resources	£	5,139	£	4,893
Telephone costs	£	597	£	497
Travel/Car Parking	£	-	£	635
Costs of Vending items	£	-	£	-
Water Rates	£	1,709	£	1,716
Mobile Phones	£	2,100	£	1,650
Staff Training	£	58	£	1,085
Sierra Leone Schools				
Sheffield Hallam costs	£	-	£	-
Welcome Centre costs	£	988	£	817
R Jumble support	£	-	£	-
R Thomas	£	-	£	2,341
Christmas events	£	862	£	602
Depreciation Expense	£	3,200	£	4,144
YWAM	£	-	£	6
Audit & Accountancy	£	-	£	-
Legal and Professional	£	-	£	-
Insurances	£	3,861	£	3,658
	£	133,572	£	155,663

LIBERTY CHURCH
Charity No. 1069692
for the year ended 31 December 2020

Mission Fund- detailed transactions

	INCOME				EXPENDITURE			
	2020		2019		2020		2019	
Tithes-Transfer from General Fund	£	15,189	£	8,353	Ywam	£	-	£ 53
Misc Mission account gifts	£	7,103	£	1,929	HIMS International	£	-	£ 900
Charity Shop	£	961	£	3,437	Mattersey	£	-	£ 50
Car Parking Income	£	84	£	396	R Jumbe Support	£	1,650	£ 1,450
					PAIS Project	£	400	£ 200
					Sierra Leone	£	-	£ 508
					Sierra Leone Schools	£	-	£ 917
					Romania	£	1,016	£ -
					Macedonia	£	2,300	
					Interns	£	1,150	£ 2,500
					Wycliffe	£	840	£ 840
					Mission account sundry expenditure	£	10	£ 1,865
	£	23,336	£	14,116		£	7,366	£ 9,283

Other Restricted Fund- detailed transactions

	INCOME				EXPENDITURE			
	2020		2019		2020		2019	
Offerings re Covid Response	£	400	£	-		£	-	£ -
Offerings re Intern	£	550	£	-	Intern	£	550	£ -
Grant re Covid Response(Lottery)	£	19,000	£	-	Foodrun Staff	£	5,000	£ -
Grant re Covid safety (RMBC)	£	450	£	-	Covid safety	£	450	£ -
Grant re Foodbank- Samaritans Purse	£	1,000	£	-	Foodbank	£	6,570	£ -
Donations Re foodbank	£	706	£	-				
	£	22,106	£	-		£	12,570	£ -

Fund Summary

	Opening Balance	Income	Expenditure	Transfers	Closing Balances
Free Reserves	22,365	154,676	118,383	(10,122)	48,536
Fixed Asset Reserves	234,490			(5,067)	229,423
Total General Funds	256,855	154,676	118,383	(15,189)	277,959
Mission Restricted Funds *	11,266	8,147	7,366	15,189	27,237
Interns	-	550	550		-
Covid Safety (RMBC)	-	450	450		-
Foodbank	-	21,106	11,570		9,536
Total Restricted Funds	11,266	30,253	19,936	15,189	36,773
Total	268,121	184,929	138,318	-	314,732

* The Mission Fund, the Swinton Fund and the Boiler Fund together make up this total
Transfers:

- 1) £15,189 tithe from General Funds to Mission Funds,
- 2) £5,067 from Free Reserves to Fixed Asset Reserves relating to additions in the year

LIBERTY CHURCH
Charity No. 1069692
General Information
for the year ended 31 December 2020

FIXED ASSETS

	Freehold Property £	Buildings £	Vehicles £	Fixtures and Fittings £	Totals £
COST					
At 1 January 2020	70,000	135,000	9,765	93,060	307,825
Additions			-		-
Disposals *			2,450		2,450
At 31 December 2020	<u>70,000</u>	<u>135,000</u>	<u>7,315</u>	<u>93,060</u>	<u>305,375</u>
DEPRECIATION					
At 1 January 2020	-	-	3,515	69,820	73,335
Charge for year			876	2,324	3,200
On Disposals			583		583
At 31 December 2020	<u>-</u>	<u>-</u>	<u>3,808</u>	<u>72,144</u>	<u>75,952</u>
NET BOOK VALUE					
At 31 December 2020	<u>70,000</u>	<u>135,000</u>	<u>3,507</u>	<u>20,916</u>	<u>229,423</u>
At 31 December 2019	<u>70,000</u>	<u>135,000</u>	<u>6,250</u>	<u>23,240</u>	<u>234,490</u>

In 2020 the Transit Van was stolen, an insurance claim was made and the surplus of Insurance funds received over the vehicles net book value is shown as Income from disposals on the Statement of Financial Activities.

CREDITORS

	2020	2019
HMRC (Paye)	£ -	3,116
NEST re pensions	£ 245	-
Thurcroft	£ 365	576
	<u>£ 610</u>	<u>3,692</u>

EMPLOYEES

During the year the charity the number of employees was 4 (2019: 4)

	2020	2019
Total cost of Employment		
Wages and Salaries	£ 61,712	£ 59,712
Employers NIC	£ 3,681	£ 3,692
Employers Pension	£ 1,356	£ 1,446
	<u>£ 66,750</u>	<u>£ 64,850</u>

Restricted Fund Movements

	01/01/2020	Income	Expenditure	31/12/2020
Mission Fund	£ 4,833	£ 23,336	£ 7,366	£ 20,804
Swinton Fund	£ 5,433	£ -	£ -	£ 5,433
Boiler Fund	£ 1,000	£ -	£ -	£ 1,000
Intern Fund	£ -	£ 550	£ 550	£ -
Covid Response Funds	£ -	£ 21,556	£ 12,020	£ 9,536
	<u>£ 11,266</u>	<u>£ 45,442</u>	<u>£ 19,936</u>	<u>£ 36,773</u>