

## **Pastors Report year ending December 2023.**

We want to update the church members in this brief annual general meeting.

We are so grateful to God for his blessings and favour over us as a church.

We have seen many people baptised and received new members into the life of the church. All three of our Locations are growing and developing in healthy and positive ways.

Our children's programmes and youth programmes are developing with up to 50 children attending Kids Church and up to 40 youth attending our youth activities

We continue to have a strong and influential role within the wider community partnering with various agencies to deliver high quality Foodbank services, in Parkgate, Thurgroft and Rotherham.

We have received funding for our Youth Outreach services and are partnering with Rotherham United Football club and other agencies to develop our service provision.

Other ministries including our work with carers and toddlers, supporting the homeless and vulnerable are all thriving and making a positive impact in our local community.

Our investment into overseas missions continues to grow with strong connections in Ukraine, Spain, Romania and North Macedonia.

### **Financial overview**

In the year ending 2023 we received £200,317 Income

And the expenditure for the same period was £209, 845

Leaving a year end deficit of £9,528

This year have made a few minor adjustments so that over this year we can re-coup the deficit, to ensure that we continue in a healthy financial state.

In the next few years, we are seeking to pioneer new church plants across the Borough of Rotherham, and release additional staff members to help support vital ministries within the church, as finances allow.

The Church currently only has two full time members of staff and we would like to be financially able to release another full-time member of staff.

Other volunteer roles continue to be our focus of prayer especially in the areas of Worship leaders, Key musicians, Youth teams, and Connect Group leaders and Maintenance teams.

The major financial challenge is regarding the maintenance and upgrading of our current building facilities. We are currently seeking funding to be able to replace our 50-year-old heating system, and update the toilet facilities.

We thank you for your continued and faithful support of Liberty Church, and we are believing God for a significant breakthrough in our finances to enable us to be a greater influence of change and transformation in individuals lives and in the wider community.

On behalf of the Trustees



Rev. Adrian Dexter

Dated 08/07/2024

Liberty Church  
Unaudited Financial Statements  
for the Year Ended 31 December 2023

LIBERTY CHURCH  
Charity No. 1069692  
Contents of the Financial Statements  
for the year ended 31 December 2023

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LIBERTY CHURCH  
Charity No. 1069692  
General Information  
for the year ended 31 December 2023

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
Additional members of the Church Council who served during the year.	Miss. Rose Flora Thomas Mr. Kingsley Paul Mr. John keen Dr. Adegbola Ojo
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 2023

**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. The management of the church is delegated to the Church Council as far as possible, which meets a minimum of eight times a year to manage the activities of the church. 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.

**Pastors Report. Annual General meeting**

**Community**

Liberty Church continues to be perceived as an integral and vital part of the structure for Community provision within the borough of Rotherham. Local voluntary and community agencies along with the Statutory bodies are seeking to actively partner with the Church to provide services for our community. A strong commitment to the ongoing development of serving and supporting some of the most vulnerable in our community continues and grows.

**Church**

The Church continues to grow strongly both numerically and also in its rich diversity of international members. Our Sunday and Mid-week programmes are well supported and are thriving.

We are so grateful to God for his blessings and favour over us as a church.

We have seen many people baptised and received new members into the life of the church. All three of our Locations are growing and developing in healthy and positive ways.

Our children's programmes and youth programmes are developing with up to 50 children attending Kids Church and up to 40 youth attending our youth activities. We continue to have a strong and influential role within the wider community partnering with various agencies to deliver high quality Foodbank services, in Parkgate, Thurcroft and Rotherham.

We have received funding for our Youth Outreach services and are partnering with Rotherham United Football club and other agencies to develop our service provision.

Other ministries including our work with carers and toddlers, supporting the homeless and vulnerable are all thriving and making a positive impact in our local community.

Our investment into overseas missions continues to grow with strong connections in Ukraine, Spain, Romania and North Macedonia.

In the next few years, we are seeking to pioneer new church plants across the Borough of Rotherham, and release additional staff members to help support vital ministries within the church, as finances allow.

**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.

The major financial challenge is regarding the maintenance and upgrading of our current building facilities. We are currently seeking funding to be able to replace our 50-year-old heating system, and update the toilet facilities.

In the year ending 2023 we received Income £200,317

And the expenditure for the same period was £209,845

Leaving a year end deficit of £ 9,528.

This year we have made a few minor adjustments so that over this year we can re-coup the deficit, to ensure that we continue in a healthy financial state.

Liberty Church has an aim of holding free reserves to cover a minimum of 3 months operating costs (currently equivalent to £50,000). As at 31 December 2023 the charities free reserves were £ 39,163 calculated as follows:

Total Reserves £ 294,184

less Restricted Funds £ 30,450

less Fixed Asset Reserves £ 224,571

leaves Free Reserves of £ 39,163

This is below the free reserves target and trustees plan to address this in the coming year while continuing to seek opportunities, in 2024, 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 keep free reserves close to the target level. 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.

We thank you for your continued and faithful support of Liberty Church, and we are believing God for a significant breakthrough in our finances to enable us to be a greater influence of change and transformation in individuals lives and in the wider community.

We are thankful for the Grace of God and the ongoing support and investment of the Church members into the work of the Church.

Signed on behalf of the charity's trustees



A Dexter  
Pastor Adrian Dexter

Dated

LIBERTY CHURCH  
Charity No. 1069692  
Independent Examiners Report to the Trustees.  
for the year ended 31 December 2023

To the Trustees.

I report on the Financial Statements of the Church for the year ended 31<sup>st</sup> December 2023 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 explanation s 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.



Brian Dexter  
Chartered Management Accountant  
172 Sandford Road  
East Ham  
London  
E6 3PX  
Dated.....  
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LIBERTY CHURCH  
Charity No. 1069692  
Statement of Financial Activities  
for the year ended 31 December 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>Income and Endowments From</b>				
Donations and Legacies	161,809	13,545	175,353	156,040
Charitable Activities	12,463	3,718	16,181	18,685
Other Trading Activities	7,900	230	8,130	14,655
Investments	653	-	653	146
Disposal of Fixed Assets	-	-	-	-
<b>Total Incoming Resources</b>	<b>182,825</b>	<b>17,492</b>	<b>200,317</b>	<b>189,526</b>
<b>Expenditure on:</b>				
Raising Funds	-	-	-	971
Charitable Activities				
Church Activities	170,551	32,744	203,295	202,223
Other Costs	6,550	-	6,550	3,215
<b>Total Resources Expended</b>	<b>177,101</b>	<b>32,744</b>	<b>209,845</b>	<b>206,409</b>
Net Expenditure for the Year	5,724	(15,252)	(9,528)	(16,883)
Transfer Between Funds*1	(16,191)	16,191	-	-
<b>net movement in funds</b>	<b>(10,467)</b>	<b>939</b>	<b>(9,528)</b>	<b>(16,883)</b>
Fund Balances 31 December 2022	274,202	29,511	303,713	320,596
<b>Fund Balances 31 December 2023</b>	<b>263,735</b>	<b>30,450</b>	<b>294,185</b>	<b>303,713</b>

\*1 Transfer of Tithe to Mission fund

LIBERTY CHURCH  
Charity No. 1069692  
Balance Sheet  
as at 31st December 2023

Balance Sheet	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>Fixed Assets</b>				
Tangible Fixed Assets	224,571	-	224,571	227,346
<b>Current Assets</b>				
Cash at bank and in hand	-	-	-	-
Current Account	-	-	-	-
Deposit Account	42,813	26,270	69,084	62,383
Mission Account	-	2,446	2,446	5,537
Building Fund	-	282	282	278
Cash in hand	854	1,452	2,306	1,840
	<u>43,668</u>	<u>30,450</u>	<u>74,118</u>	<u>70,038</u>
Debtors				
Due within one year	1,000	-	1,000	8,021
Total Current Assets	44,668	30,450	75,118	78,060
Creditors: Amounts due within one year	5,504	-	5,504	1,693
Net Current Assets	<u>39,164</u>	<u>30,450</u>	<u>69,614</u>	<u>76,367</u>
Creditors due after more than one year	-	-	-	-
Net Assets	<u>263,735</u>	<u>30,450</u>	<u>294,185</u>	<u>303,713</u>
Funds				
General Funds	263,735		263,735	274,202
Restricted Funds		30,450	30,450	29,511
	<u>263,735</u>	<u>30,450</u>	<u>294,185</u>	<u>303,713</u>

These accounts were approved by the trustees on 3

and signed on their behalf by

Title

  
Pastor Adrian Dexter

date



LIBERTY CHURCH  
Charity No. 1069692  
for the year ended 31 December 2023

**General Fund- Detailed transactions**

	INCOME			EXPENDITURE	
	2023	2022		2023	2022
Offerings	99,863	81,462	Transfer to Missions Fund	£ 16,191	£ 15,271
Gift Aided Offerings	43,530	54,635	Swinton	£ -	£ -
Gift Aid Recoverable	18,416	16,608	Direct Wages - Ministers	£ 25,200	£ 36,584
<b>Total Offerings</b>	<b>161,809</b>	<b>152,705</b>	Wages- Other staff	£ 50,815	£ 44,834
Welcome Centre- Conference hire	602	1,942	Employers NIC costs	£ -	£ 4,655
Welcome Centre Room Hire	9,215	3,785	Pensions	£ 1,909	£ 1,987
Income from Youth/Childrens work activities	340	3,843	Interns	£ 2,104	£ 6,400
Income - Silver Liners	1,907	611	conference costs	£ 2,117	£ 2,919
Provisions Income	-	-	Youth Project Basement	£ 434	£ 1,263
Income from Ladies Conference	-	-	Youth/Childrens work	£ 1,887	£ 2,272
Gifts and flowers Income	399	103	Minister Travel	£ 1,404	£ 849
Parkgate income	-	334	AOG Costs	£ 2,106	£ 3,031
Shescape	-	-	Advertising & Marketing	£ 1,541	£ 971
Vision Week donations	-	-	Safeguarding	£ 275	£ 556
Kickstarter	-	941	The Ark	£ 44	£ -
HSF Voluntary Action	-	5,000	Lighthouse for Women	£ -	£ -
HMRC Employer allowance	-	1,738	IT/Media	£ 1,050	£ -
Vending income	-	-	Cleaning	£ 1,489	£ 1,239
<b>Charitable Activities</b>	<b>12,463</b>	<b>18,297</b>	Memberships	£ 705	£ 1,877
Church House Rental Income	7,900	14,655	Council Tax	£ 1,157	£ 1,976
Charity Shop	-	-	Electric	£ 10,505	£ 7,678
Car park	-	-	Gas	£ 13,062	£ 12,789
<b>Trading Income</b>	<b>7,900</b>	<b>14,655</b>	Gifts/Flowers	£ 47	£ 836
Interest Income	653	141	Hospitality	£ 1,711	£ 1,953
Income from Disposals	-	-	Licences	£ 1,576	£ 805
			Minibus	£ 3,101	£ 3,991
			ministry	£ 2,931	£ 3,657
			Missions	£ -	£ 110
			outreach	£ 634	£ 1,876
			PAIS	£ -	£ -
			Personal Purchase	£ -	£ 95
			Postage	£ 28	£ 66
			Printing and Stationery	£ 3,398	£ 3,109
			Provisions	£ 942	£ 1,182
			Repairs and Renewals	£ 17,678	£ 11,499
			Silver Linings/Oasis	£ -	£ -
			Resources	£ 5,681	£ 4,847
			Telephone and broadband	£ -	£ -
			Travel/Car Parking	£ 107	£ 550
			Water Rates	£ 3,096	£ 1,519
			Mobile Phones	£ 5,188	£ 4,540
			Staff Training	£ 2,148	£ 40
			bank Charges	£ 656	£ -
			Christmas events	£ 852	£ 1,589
			Depreciation Expense	£ 2,775	£ 2,671
			Audit & Accountancy	£ 200	£ 100
			Legal and Professional	£ -	£ 5,844
			Insurances	£ 6,550	£ 3,215
				<b>£ 193,292</b>	<b>£ 201,245</b>
	<b>£ 182,825</b>	<b>£ 185,658</b>			

LIBERTY CHURCH  
Charity No. 1069692  
for the year ended 31 December 2023  
**Mission Fund- detailed transactions**

	INCOME		EXPENDITURE	
	2023	2022	2023	2022
Tithes-Transfer from General Fund	£ 16,191	£ 15,271	£ 700	£ -
Misc Mission account gifts	£ 1,109	£ 220	£ 1,100	£ -
Charity Shop	£ 230	£ -	£ 2,502	£ -
Car Parking Income	£ -	£ 5	£ 1,700	£ -
Youth gifts for Mission	£ 410		£ -	£ 1,400
			£ 1,220	£ 45
			£ -	£ 1,276
			£ 3,051	£ 2,598
			£ 1,390	£ 2,500
			£ 1,200	£ 4,686
			£ 600	£ 1,000
			£ -	£ 300
			£ 4,143	
			£ 1,200	£ -
	£ 17,940	£ 15,496	£ 18,806	£ 13,805

**Other Restricted Fund- detailed transactions**

	INCOME		EXPENDITURE	
	2023	2022	2023	2022
			£ 3,415	£ -
Offerings re Foodbank	£ 2,835	£ -	£ 2,835	£ -
Youth Romainia Trip	£ 3,410	£ -	£ 3,410	£ -
Rotherham MBC Youth work	£ 3,718	£ -	£ -	£ -
Ukraine	£ 780	£ 3,114	£ 685	£ 423
Grant re Covid safety (RMBC)	£ -	£ 388	£ 0	£ 3,092
Grant re Foodbank- SYCF	£ 5,000	£ -	£ 2,813	£ -
Donations Re foodbank	£ -	£ -	£ 780	£ 3,114
			£ -	
	£ 15,743	£ 3,502	£ 13,938	£ 6,629

LIBERTY CHURCH  
Charity No. 1069692  
for the year ended 31 December 2023  
Notes to the accounts continued

**FIXED ASSETS**

	Freehold Property £	Buildings £	Vehicles £	Fixtures and Fittings £	Totals £
<b>COST</b>					
At 1 January 2023	70,000	135,000	11,366	93,060	309,426
Additions			-	-	-
Disposals *			-		-
At 31 December 2023	70,000	135,000	11,366	93,060	309,426
<b>DEPRECIATION</b>					
At 1 January 2023	-	-	5,962	76,118	82,080
Charge for year			1,081	1,694	2,775
On Disposals			-		-
At 31 December 2023	-	-	7,043	77,812	84,855
<b>NET BOOK VALUE</b>					
At 31 December 2023	70,000	135,000	4,323	15,248	224,571
At 31 December 2022	70,000	135,000	5,404	16,942	227,346

**CREDITORS**

	2023	2022
HMRC (Paye)	£ 2,383	991
NEST re pensions	£ 2,246	702
Accruals	£ 875	-
	£ 5,504	1,693

**EMPLOYEES**

During the year the charity the number of employees was 4 (2022: 4)  
During the year the charity also employed 4 paid interns  
No employee was paid more than £25,000.

	2023	2022
Total cost of Employment		
Wages and Salaries	£ 76,015	£ 87,818
Employers NIC	£ 4,349	£ 4,655
Employers Pension	£ 1,909	£ 1,987
	£ 82,273	£ 94,459

**Restricted Fund Movements**

	01/01/2023	Income	Expenditure	Transfers	31/12/2023
Mission Fund	£ 22,394	£ 1,749	£ 18,806	£ 16,191	£ 21,528
Swinton Fund	£ 5,433	£ -	£ -		£ 5,433
Boiler Fund	£ 1,000	£ -	£ -		£ 1,000
SYCF	£ -	£ 5,000	£ 2,813		£ 2,187
Youth trip	£ -	£ 3,410	£ 3,410		£ -
RMBC -Youth Services	£ -	£ 3,718	£ 3,415		£ 303
Ukraine Appeal	£ -	£ 780	£ 780		£ -
Covid Response Funds	£ 685	£ -	£ 685		£ -
foodbank	£ -	£ 2,835	£ 2,835		£ -
	£ 29,511	£ 17,492	£ 32,744	£ 16,191	£ 30,451

**Prior Year**

	01/01/2022	Income	Expenditure	Transfers	31/12/2022
Mission Fund	£ 20,703	£ 225	£ 13,805	£ 15,271	£ 22,394
Swinton Fund	£ 5,433	£ -	£ -		£ 5,433
Boiler Fund	£ 1,000	£ -	£ -		£ 1,000
Kickstarter	£ 1	£ -	£ 1		£ -
Ukraine Appeal	£ -	£ 3,114	£ 3,114		£ -
Covid Response Funds	£ 3,811	£ 388	£ 3,514		£ 685
Bentley Pastor	£ -	£ -	£ -		£ -
	£ 30,947	£ 3,728	£ 20,434	£ 15,271	£ 29,511

LIBERTY CHURCH

Charity No. 1069692

Independent Examiners Report to the Trustees. for the year ended 31 December 2023

To the Trustees.

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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.

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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

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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.

Brian Dexter

Chartered Management Accountant

172 Sandford Road

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Dated...