

Liberty Church

Unaudited Financial Statements

for the Year Ended 31 December 2024

LIBERTY CHURCH  
Charity No. 1069692  
Contents of the Financial Statements  
for the year ended 31 December 2024

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LIBERTY CHURCH  
Charity No. 1069692  
General Information  
for the year ended 31 December 2024

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 2024

**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**

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.

**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**

We now run 6 Sunday services across five of our Locations. All the locations are growing and developing in healthy and positive ways.

Our vision is to see a Liberty Church planted in every Postcode area of Rotherham by our 100th anniversary in 2028.

Currently we have 2 services in the Rotherham postcode S60 (Masbrough)

And also, services in S62 (Parkgate and Rawmarsh), S63 (Manvers Lakes), S64 (Swinton), S66 (Thurcroft).

And S65 ( Eastwood, East Dene, East Herringthorpe and Thrybergh)

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.

**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

In the year ending 2024 we received Income £ 241,401

And the expenditure for the same period was £ 205,839

Leaving a year end surplus of £ 35,562

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 2024 the charities free reserves were £ 39,163 calculated as follows:

Total Reserves	£ 329,747
less Restricted Funds	£ 46,518
less Fixed Asset Reserves	£ 217,471
leaves Free Reserves of	£ 65,758

This is now within the free reserves target and trustees are pleased to see that this progress has been achieved and we are in a stronger position in the year ahead year to 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 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.

#### **Staffing and Volunteers**

In the next few years, we are seeking to continue to strategically identify, train and release key voluntary roles within the church and as finances allow, to release additional staff members to help support vital ministries within the church.

The Church currently has two full time members of staff Pastor Adrian Dexter and Pastor Rose Flora, and 7 part time staff Diane Dexter Lead Administrator, Tracy Edley Administration, Matt Bell Youth Pastor, Plami Thomas, Assistant worship director, Liz Sullivan Kids Pastor and Pastor Sumanth Prakash at Liberty Swinton and Pastor Gustavo Navarro at Liberty Parkgate.

Other notable key volunteer roles are the exceptional work of Pastor Femi Abidoye, leading our Pastoral Care and Pastor Samson Debesay, leading our Prayer ministry.

#### **Thank-you's**

We are so grateful to these and many others who serve faithfully across the church ministries, to continue to make the name of Jesus famous across the hills and valleys of South Yorkshire

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 20/08/2025

LIBERTY CHURCH  
Charity No. 1069692  
Independent Examiners Report to the Trustees.  
for the year ended 31 December 2024

To the Trustees.

I report on the Financial Statements of the Church for the year ended 31<sup>st</sup> December 2024 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

LIBERTY CHURCH  
Charity No. 1069692  
Statement of Financial Activities  
for the year ended 31 December 2024

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
<b>Income and Endowments From</b>				
Donations and Legacies	161,255	12,141	173,396	175,353
Charitable Activities	35,721	7,263	42,984	16,181
Other Trading Activities	12,740	-	12,740	8,130
Investments	1,329	-	1,329	653
Insurance Income	4,879	6,074	10,953	-
Total Incoming Resources	215,924	25,477	241,401	200,317
<b>Expenditure on:</b>				
Raising Funds	-	-	-	-
Charitable Activities				
Church Activities	175,234	25,534	200,768	203,295
Other Costs	5,071	-	5,071	6,550
Total Resources Expended	180,305	25,534	205,839	209,845
Net Expenditure for the Year	35,619	(57)	35,562	(9,528)
Transfer Between Funds*1	(16,125)	16,125	-	-
net movement in funds	19,494	16,068	35,562	(9,528)
Fund Balances 31 December 2023	263,735	30,450	294,185	303,713
Fund Balances 31 December 2024	283,229	46,518	329,747	294,185

\*1 Transfer of Tithe to Mission fund

LIBERTY CHURCH  
Charity No. 1069692  
Balance Sheet  
as at 31st December 2024

Balance Sheet	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
<b>Fixed Assets</b>				
Tangible Fixed Assets	217,471	-	217,471	224,571
<b>Current Assets</b>				
Cash at bank and in hand				
Current Account	-		-	-
Deposit Account	58,969	39,440	98,409	69,084
Mission Account	-	3,956	3,956	2,446
Building Fund	-	2,600	2,600	282
Cash in hand	2,564	522	3,086	2,306
	61,533	46,518	108,051	74,118
Debtors				
Due within one yer	7,210	-	7,210	1,000
Total Current Assets	68,743	46,518	115,261	75,118
Creditors: Amounts due within	2,985	-	2,985	5,504
Net Current Assets	65,758	46,518	112,276	69,614
Creditors due after more than one year	-	-	-	-
Net Assets	283,229	46,518	329,747	294,185
Funds				
General Funds	283,229		283,229	263,735
Restricted Funds		46,518	46,518	30,450
	283,229	46,518	329,747	294,185

These accounts were approved by the trustees on

and signed on their behalf by

Title

  
Pastor Adrian Dexter

date

20/08/2025



## INCOME

£	215,924	£	182,825
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	EXPENDITURE			
	2024		2023	
Transfer to Missions Fund	£	16,125	£	16,191
Swinton	£	-	£	-
Direct Wages - Ministers	£	29,850	£	25,200
Wages- Other staff	£	54,667	£	50,815
Employers NIC costs	£	-	£	-
Pensions	£	2,274	£	1,909
Interns	£	1,109	£	2,104
conference costs	£	1,963	£	2,117
Youth Project Basement	£	-	£	434
Youth/Childrens work	£	962	£	1,887
Minister Travel	£	1,726	£	1,404
AOG Costs	£	1,834	£	2,106
Advertising & Marketing	£	694	£	1,541
Safeguarding	£	458	£	275
The Ark	£	131	£	44
Lakeside	£	109	£	-
IT/Media	£	2,634	£	1,050
Cleaning	£	1,619	£	1,489
Memberships	£	817	£	705
Council Tax	£	62	£	1,157
Electric	£	10,079	£	10,505
Gas	£	10,150	£	13,062
Gifts/Flowers	£	2,194	£	47
Hospitality	£	3,192	£	1,711
Licences	£	170	£	1,576
Minibus	£	4,421	£	3,101
ministry	£	400	£	2,931
Missions	£	7,065	£	-
outreach	£	-	£	634
Postage	£	11	£	28
Printing and Stationery	£	2,530	£	3,398
Provisions	£	1,953	£	942
Repairs and Renewals	£	14,021	£	17,678
Silver Linings/Oasis	£	-	£	-
Resources	£	5,489	£	5,681
Travel/Car Parking	£	156	£	107
Water Rates	£	2,444	£	3,096
Mobile Phones	£	5,762	£	5,188
Staff Training	£	876	£	2,148
bank Charges	£	1,025	£	656
Christmas events	£	-	£	852
Depreciation Expense	£	2,389	£	2,775
Audit & Accountancy	£	-	£	200
Legal and Professional	£	-	£	-
Insurances	£	5,071	£	6,550
	£	196,431	£	193,292

LIBERTY CHURCH  
Charity No. 1069692  
for the year ended 31 December 2024  
**Mission Fund- detailed transactions**

	INCOME		EXPENDITURE	
	2024	2023	2024	2023
Tithes-Transfer from General Fund	£ 16,125	£ 16,191	Joshua Pontier support	£ - £ 700
Misc Mission account gifts	£ 5,081	£ 1,109	Curtis Holland support	£ 1,200 £ 1,100
Charity Shop	£ -	£ 230	Emmanuel Dexter Support	£ 500 £ 2,502
Car Parking Income	£ -	£ -	Colin Hurt Gift	£ - £ 1,700
Youth gifts for Mission	£ -	£ 410	Events	£ 1,408 £ 4,143
			Ukraine gift from tithe	£ 890 £ 1,220
			Romania	£ 1,251 £ 3,051
			Macedonia	£ 1,380 £ 1,390
			Interns	£ 200 £ 1,200
			Wycliffe	£ 600 £ 600
			Goldthorpe Pentecostal	£ 500 £ -
			CFAN	£ 100 £ -
			Mind	£ 80 £ -
			AOG: Turkey/Syria	£ - £ 1,200
			emergencv gift	
	£ 21,206	£ 17,940		£ 8,109 £ 18,806

**Other Restricted Fund- detailed transactions**

	INCOME		EXPENDITURE	
	2024	2023	2024	2023
Offerings re Foodbank	£ 300	£ 2,835	Youth activities	£ 5,222 £ 3,415
Youth Romainia Trip	£ -	£ 3,410	Christmas Events	£ 3,216 £ 2,835
Rotherham MBC Youth work	£ 6,963	£ 3,718	Romania Outreach Trip	£ - £ 3,410
Ukraine	£ 60	£ 780		
Insurance Incomes	£ 6,074	£ -	Covid safety	£ - £ 685
Grant re Foodbank- SYCF	£ -	£ 5,000	Repairs	£ 6,392 £ -
Christmas grant	£ 7,000	£ -	Foodbank -SYCF	£ 2,535 £ 2,813
	£ 20,396	£ 15,743	Ukraine	£ 60 £ 780
				£ 17,425 £ 13,938

LIBERTY CHURCH  
Charity No. 1069692  
for the year ended 31 December 2024  
Notes to the accounts continued

**FIXED ASSETS**

	Freehold Property £	Buildings £	Vehicles £	Fixtures and Fittings £	Totals £
<b>COST</b>					
At 1 January 2024	70,000	135,000	11,366	93,060	309,426
Additions			-	-	-
Disposals *		2,959	7,316		10,275
At 31 December 2024	70,000	132,041	4,050	93,060	299,151
<b>DEPRECIATION</b>					
At 1 January 2024	-	-	7,043	77,812	84,855
Charge for year			865	1,525	2,389
On Disposals			5,565		5,565
At 31 December 2024	-	-	2,343	79,337	81,679
<b>NET BOOK VALUE</b>					
At 31 December 2024	70,000	132,041	1,707	13,723	217,471
At 31 December 2023	70,000	135,000	4,323	15,248	224,571

**CREDITORS**

	2024	2023
HMRC (Paye)	£ 1,636	2,383
NEST re pensions	£ 474	2,246
Accruals	£ 875	875
	<u>£ 2,985</u>	<u>5,504</u>

**EMPLOYEES**

During the year the charity the number of employees was 4 (2023: 4)

During the year the charity also employed 4 paid interns

No employee was paid more than £25,000.

	2024	2023
Total cost of Employment		
Wages and Salaries	£ 84,517	£ 76,015
Employers NIC	1* £ 4,949	£ 4,349
Employers Pension	£ 2,274	£ 1,909
	<u>£ 91,740</u>	<u>£ 82,273</u>

The employers NIC was recovered from HMRC through the Employers allowance for 2024/25 to which the charity was entitled.

**Restricted Fund Movements**

	01/01/2024	Income	Expenditure	Transfers	31/12/2024
Mission Fund	£ 21,527	£ 5,081	£ 8,109	£ 16,125	£ 34,624
Swinton Fund	£ 5,433	£ -	£ -		£ 5,433
Boiler Fund	£ 1,000	£ -	£ -		£ 1,000
SYCF	£ 2,187	£ -	£ 2,187		£ -
Christmas Grant	£ -	£ 7,000	£ 3,582		£ 3,418
RMBC -Youth Services	£ 303	£ 6,963	£ 5,222		£ 2,044
Ukraine Appeal	£ -	£ 60	£ 60		£ -
Insurance Claims	£ -	£ 6,074	£ 6,074		£ -
foodbank	£ -	£ 300	£ 300		£ -
	<u>£ 30,450</u>	<u>£ 25,477</u>	<u>£ 25,534</u>	<u>£ 16,125</u>	<u>£ 46,519</u>

**Prior Year**

	01/01/2023	Income	Expenditure	Transfers	31/12/2023
Mission Fund	£ 22,394	£ 1,749	£ 18,806	£ 16,191	£ 21,527
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		£ -
	<u>£ 29,511</u>	<u>£ 17,492</u>	<u>£ 32,744</u>	<u>£ 16,191</u>	<u>£ 30,450</u>



# Trustees' Annual Report

for the period

From (start date) 010124 to (end date) 311224

## Section A

### Reference and administration details

Charity name

LIBERTY CHURCH ROTHERHAM

Other names the charity is known by

ROTHERHAM PENTECOSTAL CHURCH

Registered charity number (if any)

1069692

Charity's principal address

LIBERTY CHURCH

STATION ROAD

ROTHERHAM

SOUTH YORKSHIRE

Postcode S60 1JH

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	REV. ADRIAN MARK DEXTER	CHAIR		
2	MR. DAVID ROSCAMP	SECRETARY		
3	MRS MARGARET HODGKINSON	TREASURER		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any (for example, any custodian trustees)

Name	Dates acted if not for whole year



**Section A****Reference and administration details (continued)**

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

**Section B****Structure, governance and management**

Description of the charity's trusts

Type of governing document  
(eg trust deed, constitution)

TRUST DEED

How the charity is constituted  
(eg trust, association, company)

TRUST

Trustee selection methods  
(eg appointed by, elected by)

APPOINTMENT BY TRUSTEES

Additional governance issues (optional information)

You **may choose** to include additional  
information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
  - relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.



## Section C

## Objectives and activities

Summary of the objects of the charity set out in its governing document

ENGAGING IN ACTIVITIES THAT PROMOTE THE  
ADVANCEMENT AND KNOWLEDGE OF THE CHRISTIAN  
FAITH - ENGAGING IN SOCIAL ACTION + COMMUNITY  
PROJECTS TO ALLEVIATE POVERTY

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

CHURCH SERVICES ACROSS THE BOROUGH OF  
ROTHTERHAM -  
FOOD BANKS AND YOUTH OUTREACH AND  
HOMELESS SUPPORT MINISTRIES.

Additional details of objectives and activities (optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

Summary of the main achievements of the charity during the year

CHURCH PLANTED IN MANVERS LAKE AREA  
CONTINUATION OF FUNDED YOUTH AND  
COMMUNITY OUTREACH WORK  
SENDING 15 YOUNG PEOPLE TO A  
YOUNG LIONS TRAINING CAMP  
CONTINUING TO BUILD STRONG LINKS  
WITH THE COMMUNITY



**Section E****Financial review**

Brief statement of the charity's policy on reserves

LIBERTY AIMS TO HAVE 3 MONTH  
OPERATING COSTS IN RESERVE AT THE  
BANK AT ALL TIMES - EQUIVALENT TO  
£50,000

Details of any funds materially in deficit

NONE

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F****Other optional information****Section G****Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

*Adrian*

Full name(s)

REV. ADRIAN MARK DEXTER

Position (eg Secretary, Chair, etc)

CHAIR

Date

180825