

Charity Registration No. 1077335
Company Registration No. 03826371(England & Wales)

Liberty Tea Rooms and Community Hub



Trustees' Report & Accounts

For the year ended 31st October 2023

Liberty Tea Rooms and Community Hub

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Liberty Tea Rooms and Community Hub

Legal & Administrative Information

Trustees

Mr Martin Warner – Chair
Miss Astria Archer - appointed 30th November 2023
Mr Michael Burgess
Mrs Helen Fellows
Rev Austin Janes - resigned 7th September 2023
Mrs Nikki Jefferson (formerly Daly)
Mrs Jane Ward - resigned 18th April 2023
Mrs Deborah Wood
Mr Simon Wright - resigned 21st April 2023

Treasurer

Mrs Helen Fellows

Secretary

Mrs Helen Fellows

Charity Number

1077335

Company Number

3826371

Principal Address

12 Bank Court
Hemel Hempstead HP1 1BS

Independent Examiners

HB Accountants
Plumpton House Plumpton Road
Hoddesdon
Hertfordshire EN11 0LB

Bankers

Metro Bank
56-58 Marlowes Centre
Hemel Hempstead
Hertfordshire HP1 1DX

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2023

The trustees present their report and accounts for the year ended 31st October 2023. The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued March 2005. The trustees have due regard to guidance published by the Charity Commission on public benefit.

Structure, Governance and Management

Liberty Tea Rooms & Community Hub (LTR&CH) is a company limited by guarantee.

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Martin Warner – Chair

Mrs Pauline Bowles

Mr Michael Burgess

Mrs Helen Fellows

Rev Austin Janes - resigned 7th September 2023

Mrs Nikki Jefferson (formerly Daly)

Mrs Jane Ward - resigned 18th April 2023

Mrs Deborah Wood

Mr Simon Wright - resigned 21st April 2023

Miss Astria Archer - appointed 30th November 2023

Trustees are appointed and removed by the Board of Trustees as outlined in the Articles of Association. The charity makes use of Charity Commission resources and subscribes to Stewardship to inform and educate trustees about their responsibilities and assist them in their trustee role.

Management

Governance of the charity is undertaken at regular trustee meetings giving consideration to legal, financial, regulatory, risk and strategy matters. Operational matters, including implementation of trustee decisions, are delegated, and undertaken primarily by the CEO Mr Owen Cooper, with assistance of the trustees and others.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2023

Objectives and Activities

Objective-To promote and fulfil charitable purposes beneficial to the community.

The charity actively promotes inclusion to all people, which is at the heart of everything we offer to our community. We engage with all faiths, or none, irrespective of race, tribe, culture, gender, age or social and financial position.

Liberty Tea Rooms continues to operate successfully from its premises at 12 Bank Court, which is located at the heart of Hemel Hempstead Town Centre. We are open to our community Tuesday to Friday 9.30am to 4pm, as well as opening our doors at other times to host many different groups.

Objective-To advance the Christian faith in Hemel Hempstead

The foundation of the charity is built on our faith in Jesus and is at the heart of everything we do. The following activities express that faith:

The charity works in partnership and unity with 22 different churches, of all denominations, in Hemel Hempstead, Berkhamsted and Tring. The seven trustees of the charity represent 6 different churches

At the Tea Rooms we host prayer to the team at the start of the day, as well as praying for the afternoon shift of volunteers.

It is explained to every customer walking into the Tea Rooms, that we are a Christian charity that offers Christian services. Many of our customers have been offered prayer and signposted to one of our services

The CAP team offers prayer to every client they see and the vast majority accept this amazing gift. There is also an opportunity to share our testimony and explain the amazing freedom of the gospel. Clients are also signposted to other Christian services

If appropriate we invite clients to attend local Christian communities such as Sunday Church fellowship, courses or smaller church groups.

Training Programme for Volunteer Team

The charity excels at recruiting, empowering and developing a great volunteer team. We have people from very diverse backgrounds, which includes age, faith, education, work experience and confidence.

We have approximately sixty volunteers for the Tea Room operation and approximately another twenty volunteers that help with our CAP services, and the other events that we host.

Referrals come from the local volunteer bureau, other agencies, churches, customers, and colleges that help young people with learning disabilities and difficulties. This perfectly aligns with our heart for inclusion and unity. We have seen so many of our volunteers who have grown in confidence and ability.

We also have approximately twelve Community Bakers, who bless the charity with their remarkable baking skills.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2023

A more focused approach on training has really developed our team, during this period. This has included an annual training day for all volunteers, which incorporated a fire drill, plus bespoke training for specific roles. We have also established quarterly staff meetings as an informal forum to discuss issues affecting LTR and its operations.

We also held our first Deaf Awareness Training, delivered by a registered trainer and interpreter, Debbie England.

Achievements and performance

Liberty Tea Rooms and Community Hub (LTR) has been operating in the Hemel Hempstead community since June 2017. The charity has gone from strength to strength continuing to engage with the local community and agencies providing ongoing support for our service users, customers and volunteers.

During this financial year we have seen a real increase in the support for the charity, from our customers, frontline agencies, churches and those people that require help from our free services and courses that we offer to our community.

Our CAP services (Debt Counselling centre, Money Management and Life Skill Courses) have been extremely popular, helping and giving hope to many people and families.

As we know the cost of living crisis has had a real financial impact on many families in our community; Liberty Tea Rooms and Community Hub has responded positively to this crisis. We have continued to offer our Pay it Forward scheme, whereby the hardest hit in our society can access a hot meal and cuppa. We also continue our partnership with the Dacorum Trussell Trust Foodbank and have seen an increase in families who need to access emergency food.

We have also developed some excellent partnerships, which have given so much more support for our staff and volunteers. This includes our work with Hertfordshire University, where we provided work placements for two of their Occupational Therapy students.

Other partnerships include Oaklands College, a special needs education provider for young adults, who have signposted some wonderful volunteers to join the Liberty family.

We have seen some huge developments in the growth of some of our younger volunteers. Most of this has been down to the nurturing that our Head of Kitchen has given them, but have also seen noticeable changes, both in engagement and confidence, from those that attended the life skills course run recently by Pauline Bowles.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2023

Groups Supporting our Drop in Centre

We have continued to receive support, as well as creating new partnerships, with organisations who are using the Tea Rooms as a drop in centre. These include the Alzheimer's Society and their Liberty Ladies (carers support group), Knit n Natter, Yarnbombers, DENS (supporting those struggling with the cost of living), Cornergate Foundation (Helping Ex-Offenders) and NHS Social Prescribers

We have also continued to build on more established groups such as : Unpaused, (Helping ladies with the menopause) SANDS (still born and Neonatal Death Syndrome) and the Neurodivergent Group,

Christmas Hamper Blessings

Every year the charity raises funds specifically to deliver Christmas hampers to bless a number of the families that we have been helping during the year. This year a team of volunteers put together thirty five hampers. The response, as always, was one of surprise and gratitude. This act of generosity shows the families that they matter and they are not on their own.

In addition, the charity worked in partnership with the local homeless charity DENS, to deliver fifteen Christmas food hampers on Christmas Eve to a further fifteen families that we were helping.

Christians Against Poverty Debt Centre

This award winning service operates out of Liberty Tea Rooms and was introduced to Hemel Hempstead in October 2006. This holistic service is offered to all people irrespective of their background or circumstances and is totally free. The Centre is led by Christina Bird, who returned from maternity leave in June 2023. Working alongside the Centre Manager there are another two trained debt coaches. During each month the coaches visited between four and six new clients at their homes. As well as offering excellent debt advice, each client is allocated a befriender to 'walk' with them and to give encouragement as they journey out of debt.

Team Update

The Debt Help team comprised:

- Christina Bird (Centre Manager, maternity leave until July '23)
- Simon Lee (Centre Manager (Maternity Cover) until July '23, then Debt Coach)
- Annette Hobbs (Debt Coach)
- Sharon Boyall (Debt Coach, stepped down March '23)

We are very grateful to Simon, for leading the Centre so well during Christina's Maternity Cover, and to Sharon, for all her service to the community through CAP.

We were also supported by Janet Wright, Helen Fellows, Liz Kerry and Caroline Young (Money Coaches), and Pauline Bowles, Kerry-Anne Cooper, and Colin Cartwright (Life Skills)

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2023

Debt Help Statistics

During this year:

- 45 First Appointments were booked
- 13 households went Debt Free (continuing our average of 1 per month)
- Of those, 10 were DROs, 2 were Bankruptcies, and 1 was a Debt Management Plan
- Clients had an average total debt of £20,574 (Sep '23)

Other Activities:

Two Life Skills courses held at two different locations attended by **28** delegates.

The CAP Money Team in Hemel Hempstead held four courses, with **41** delegates attending. The CAPMoney team in Berkhamsted hosted another three courses.

We also offered 'ad hoc' support to 61 people at the Liberty Tea Rooms, covering Food Bank referrals, budgeting help, and signposting to other organisations

Helping a number of vulnerable customers, who have become part of the Liberty team.

Community Partnership

We are proud of our network of partnerships and have built strong relationships with many other service providers in our community. In particular, this year we have been partnering with DENS to deliver a Financial Empowerment Project, funded by the Trussell Trust and aimed at reducing dependence on Food Banks. Our debt help, budgeting advice, and ad-hoc support have been included as part of this project. We have also had access to DENS' Financial Empowerment Manager, who offers additional 1-1 support to our clients.

The following are some of the groups and organisations we work with:

Dacorum Borough Council (Multiple Sectors)

DENS (Homeless Charity)-

Dacorum Police

Ascension Trust Street Pastors

Dacorum Foodbank

Social Services

JobCentre Plus

Local school family support teams

Volunteer Centre

Hemel BID

Dacorum Community Trust

SANDS

Cornergate Foundation (Helping Ex-Offenders)

Hertfordshire Community Foundation

Churches Together Hemel Hempstead.

Oaklands College

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2023

Financial Review

The attached accounts set out a detailed summary of the LTR&CH's finances for the year ending 31st October 2023. These show that the year showed an overall surplus of £26,853 (2021/22 £1,846). The LTR&CH started the year with reserves of £54,166; by the end of 2023 these had increased to £81,019.

Total income was £220,965 (2021/22 £184,847), a increase of £36,118, 20%, reflecting £22,533 increase in daily donations to the tearooms, fundraising events which raised £15,411, £12,574 more than last year, and grants totalling £16,945. The increased income from these sources was partially offset by £9,931 reduction in regular and one-off donations however regular giving by churches and individuals continues to underpin the work the charity carries out in the local community.

Total expenditure was £194,112, (2021/22 £183,001), a 6% increase reflecting 33% increase in energy costs together with a 20% increase in food and beverage costs in the tearooms. Overall salary costs increased 5% to £110,770 reflecting the increased rate of inflation partially offset by unpaid maternity leave.

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

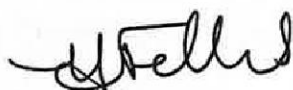
The trustees declare that they have approved the trustees report (including directors report) above.

Signed on behalf of the charity's trustees/directors



Martin Warner
Chair of Trustees

Date: 11.6.2024



Helen Fellows
Company Secretary and Trustee

Date: 11.6.2024

Liberty Tea Rooms and Community Hub

Statement of Trustee Responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year, and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statement of recommended practice have been followed, subject to any departures disclosed and explained in the accounts.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Liberty Tea Rooms and Community Hub

Statement of Financial Activities for the Year ended 31st October 2023

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS	
				2022- 2023	2021- 2022
INCOMING RESOURCES					
Voluntary Income	3(a)	59,634	18,206	77,840	75,503
Other voluntary incoming resources	3(b)	-	16,945	16,945	5,406
Resources from Charitable activity	4	122,434	-	122,434	99,901
Other Income	5	2,500	800	3,300	4,000
Income from investment	6	446	-	446	37
TOTAL INCOMING RESOURCES		185,014	35,951	220,965	184,847
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	177,876	-	177,876	160,168
The relief of needs & hardship through CAP	7(b)	-	16,236	16,236	22,833
TOTAL RESOURCES EXPENDED		177,876	16,236	194,112	183,001
NET INCOMING/(OUTGOING) RESOURCES		7,138	19,715	26,853	1,846
TRANSFERS		11,121	(11,121)		
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		18,259	8,594	26,853	1,846
GAINS AND LOSSES ON INVESTMENTS					-
NET MOVEMENT IN FUNDS		18,259	8,594	26,853	1,846
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2022		49,903	4,263	54,166	52,320
BALANCES CARRIED FORWARD AT 31 OCTOBER 2023		68,162	12,857	81,019	54,166

Liberty Tea Rooms and Community Hub

Independent Examiner's Report to the trustees of Liberty Tearooms and Community Hub

I report to the trustees on my examination of the financial statements of Liberty Tea Rooms & Community Hub (the charity) for the year ended 31st October 2023 which are set out on pages 2-19.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with requirements of the Companies Act 2006 (the 2006 Act),

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act (the 2011 Act). In carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(b) of the 2011 Act.

Independent Examiners 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 that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those record; or
3. The financial statements 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 financial statements 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 financial statements to be reached.



HB Accountants
Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire

EN11 0LB

Date....12/6/24.....

Liberty Tea Rooms and Community Hub

Statement of Financial Activities for the Year ended 31st October 2023

Year ended 31st October 2022	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS	
				2021-2022	2020-2021
INCOMING RESOURCES					
Voluntary Income	3(a)	57,266	18,237	75,503	44,686
Other voluntary incoming resources	3(b)	406	5,000	5,406	3,830
Resources from Charitable activity	4	99,901	-	99,901	29,579
Other Income	5	4,000	-	4,000	76,715
Income from investment	6	37	-	37	26
TOTAL INCOMING RESOURCES		161,610	23,237	184,847	154,836
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	160,168	-	160,168	120,738
The relief of needs & hardship through CAP	7(b)	-	22,833	22,833	25,646
TOTAL RESOURCES EXPENDED		160,168	22,833	183,001	146,384
NET INCOMING/(OUTGOING) RESOURCES		1,442	404	1,846	8,452
TRANSFERS		(1,366)	1,366		
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		76	1,770	1,846	8,452
GAINS AND LOSSES ON INVESTMENTS					-
NET MOVEMENT IN FUNDS		76	1,770	1,846	8,452
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2020		49,827	2,493	52,320	43,868
BALANCES CARRIED FORWARD AT 31 OCTOBER 2021		49,903	4,263	54,166	52,320

Liberty Tea Rooms and Community Hub

Statement of Financial Position at 31st October 2023


	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS	
				2022-2023	2021-2022
FIXED ASSETS					
Tangible fixed assets	11	4,532		4,532	4,756
		4,532	-	4,532	4,756
CURRENT ASSETS					
Stock	12	50		50	50
Debtors	13	5,409		5,409	4,267
Cash at bank and in hand		60,535	12,857	73,392	46,353
		65,994	12,857	78,851	50,670
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR					
	14	2,364		2,364	1,260
NET CURRENT ASSETS					
		63,630	12,857	76,487	49,410
NET ASSETS					
		68,162	12,857	81,019	54,166
FUNDS					
Unrestricted		68,162		68,162	49,903
Restricted	15		12,857	12,857	4,263
TOTAL FUNDS					
		68,162	12,857	81,019	54,166

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st October 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with 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.

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

Approved by the trustees of the charity on 11.06.24 2024 and signed on its behalf by:


Martin Warner (chair)


H Fellows (Treasurer)

1 Accounting policies**Charity information**

The Liberty Tearooms & Community Hub is a company limited by guarantee.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenses are included in the financial statements as they become due. Expenses include VAT where applicable as the charity cannot reclaim it.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment - 20-30% p.a. on a reducing balance basis.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Payments to defined contribution retirement benefit schemes are charged as expenses as they fall due.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2023
NOTES TO THE ACCOUNTS (CONTINUED)

Note	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
			2022-2023	2021-2022
3(a) Voluntary Income				
Donations:				
Regular monthly giving	4,701	14,012	18,713	22,844
One-off donations	18,065	4,194	22,259	25,755
Donations through Stewardship				
Services	4,198		4,198	6,502
One -off events & fundraising	15,411		15,411	2,837
Income tax reclaimable	17,259		17,259	17,565
	59,634	18,206	77,840	75,503
3(b) Other voluntary incoming resources				
Grants		16,945	16,945	5,000
Legacies			-	406
	-	16,945	16,945	5,406
Income from operating activities: to further the Council's 4 objects				
Liberty Tearooms donations	122,434		122,434	99,901
	122,434	-	122,434	99,901
5 Other Income				
Local Government Support	2,500	800	3,300	4,000
	2,500	800	3,300	4,000
6 Income from investment				
Interest receivable	446		446	37
	446	-	446	37
TOTAL INCOMING RESOURCES	185,014	35,951	220,965	184,847

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2023
NOTES TO THE ACCOUNTS (CONTINUED)

Note	Unrestricted Funds	Restricted funds	TOTAL FUNDS	
			2022-2023	2021-2022
7 RESOURCES EXPENDED				
7(a) Costs relating to purposes beneficial to the community:				
Rent	11,836		11,836	11,496
Electricity and Water	12,285		12,285	9,231
Insurance	1,771		1,771	1,900
Website and IT	703		703	1,505
Travel and parking	3,290		3,290	3,912
Small Equipment and repairs	2,733		2,733	2,176
Cleaning/Refuse Disposal	570		570	-
Publicity & Printing	1,070		1,070	1,213
Tea Room Food and Beverage	26,045		26,045	21,724
Tea Room consumables	4,281		4,281	5,216
Fund raising costs	450		450	332
Salaries, NI and pension	105,698		105,698	96,613
Governance costs	1,260		1,260	1,260
Depreciation	1,202		1,202	1,286
Training and meetings	868		868	493
LTR Mobiles	2,173		2,173	745
Sundry costs	1,641		1,641	1,066
	177,876	-	177,876	160,168
7(b) The relief of needs & hardship through CAP				
Salaries, NI and pension		5,072	5,072	8,810
HO fees		7,680	7,680	10,080
Depreciation		251	251	495
Sundry costs		3,233	3,233	3,448
	-	16,236	16,236	22,833
TOTAL RESOURCES EXPENDED	177,876	16,236	194,112	183,001

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2023
NOTES TO THE ACCOUNTS (CONTINUED)

Note		2022- 2023	2021- 2022
8	Governance costs		
	Governance costs relating to purposes beneficial to the Community are:		
	Independent examination fees	1,260	1,260
9	Trustees		
	Trustees' remuneration paid in the year was £0 (2021-2022: £13,347)		
	No trustees were reimbursed for expenses in the year (2021-22: 1)		
	Expenses paid in the year totalled £0 (2021-2022: £13)		
10	Employees		
	Number of employees		
		2022- 2023 Number	2021- 2022 Number
	The average monthly number of employees during the year was:		
	Chief Executive	1	1
	Christians Against Poverty Manager	1	1
	Liberty Tea Rooms Staff	5	5
		7	7
	Employment costs		
		2022- 2023 £	2021- 2022 £
	Salaries	106,527	102,157
	Social security costs	6,368	7,119
	Pension contributions	1,984	1,537
	NIC employment allowance	(4,109)	(5,390)
		110,770	105,423

There were no employees whose annual emoluments were £60,000 or more

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2023
NOTES TO THE ACCOUNTS (CONTINUED)

Note

11	Tangible fixed assets	Fixtures, fittings & equipment £		
		Unrestricted	Restricted	Total
	Cost			
	At 1 November 2022	14,658	1,500	16,158
	Additions	1,229		1,229
	Disposals	(700)		(700)
	At 31 October 2023	15,187	1,500	16,687
	Depreciation			
	At 1 November 2022	10,907	495	11,402
	Charge for the year	1,202	251	1,453
	Disposals	(700)		(700)
	Loss on disposal			0
	At 31 October 2023	11,409	746	12,155
	Net book value:			
	At 31 October 2023	3,778	754	4,532
	At 31 October 2022	3,751	1,005	4,756
12	Stock	2022-2023		2021-2022
		£		£
	Tea Room supplies	50		50
13	Debtors	2022-2023		2021-2022
		£		£
	Income Tax recoverable	5,409		2,736
	Other debtors	-		1,531
		5,409		4,267
14	Creditors: amounts falling due within one year	2022-2023		2021-2022
		£		£
	Taxes and social security	1,104		-
	Accruals	1,260		1,260
		2,364		1,260

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2023
NOTES TO THE ACCOUNTS (CONTINUED)

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 October 2023
	Balance at 1 November 2021	Incoming resources	Resources expended	Transfers	Balance at 1 November 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
DBC Community Grant	81		(81)		0				-
Other donations	39		(39)		0				-
Ambassador Project	1,000				1,000	1,000			2,000
CAP	777	21,929	(21,388)	1,700	3,018	33,284	(15,926)	(10,052)	10,324
CAP blessings	50	631	(562)	(50)	69	291	(310)	(50)	-
PIF	122	641	(763)		0	959		(959)	-
Pre paid Gift cards	424	36		(284)	176	417		(60)	533
	2,493	23,237	(22,833)	1,366	4,263	35,951	(16,236)	(11,121)	12,857

The fund represents monies given for specific purposes, some of which have not yet been fully utilised. The transfers relate to the use of these funds to purchase goods and services under the terms of the donations and grants.

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 October 2023 are represented by:			
Tangible fixed assets	4,532		4,532
Current assets	65,994	12,857	78,851
Creditors: amounts falling due within one year	(2,364)		(2,364)
	68,162	12,857	81,019

17 Related party transactions

There were no related party transactions.

