

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 2024

Liberty Tea Rooms and Community Hub

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Liberty Tea Rooms and Community Hub

Legal & Administrative Information

Trustees	Mr Mark Kitson Chair Miss Astria Archer Mrs Pauline Bowles Mr Michael Burgess Mrs Helen Fellows Mrs Nikki Jefferson (formerly Daly) Mrs Deborah Wood -resigned 24th April 2024 Mr Martin Warner - resigned 26th Febraury 2025
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 2024

The trustees present their report and accounts for the year ended 31st October 2024. 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 - resigned 26th February 2025

Miss Astria Archer

Mrs Pauline Bowles

Mr Michael Burgess

Mrs Helen Fellows

Mrs Nikki Jefferson

Mr Mark Kitson - appointed 12th June 2024. Chair w.e.f 26th February 2025

Mrs Deborah Wood - resigned 24th April 2024

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 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. Following the resignation of Mr. Owen Cooper w.e.f 1st August 2024 Mrs Jacqueline Sheppard and Mrs Christina Bird carried out these functions until the appointment of a new CEO, Mr Richard Evans on 5th January 2025.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2024

Purposes of the charity

- a) To promote the relief of those in need, hardship, distress, or other disadvantage due to youth, age, financial hardship, poverty, illness, disability, or homelessness.
- b) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one of more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; poor educational or skills attainment; relationship and family breakdown; poor housing; crime (either as a victim of crime or as an offender rehabilitating into society).
- c) The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.
- d) To promote and fulfil such other charitable purposes beneficial to the community in the said location or elsewhere as the trustees may think may appropriately be carried out in connection with the main objects at (a, b, c) above.

Achievement and Performance

Report by the chairman Mark Kitson:

In a time of increasing challenge in our communities, we have seen a year of tremendous change at the Liberty Tea Rooms and Community Hub. Despite all of these challenges we remain committed to supporting the people of Hemel Hempstead, working in partnership with churches, charities, businesses and our local authorities.

In July 2024 Kerry-Ann and Owen Cooper, the founders of the charity, began a phased departure from the charity to enable them to relocate and begin the next phase of their lives. Jacqui and the team provided outstanding support to the people they served and the trustees during this period while we searched for a new CEO. In January 2025 Richard Evans joined us as CEO, bringing significant charity, church and operational experience to lead the team into the future. In February 2025 Martin Warner, our chair of trustees, also stepped down in order to relocate, and I took over the role. As an experienced charity professional and board chair I very much hope I can help Richard and the board in every way possible.

Our sincere thanks go to Kerry-Ann, Owen and Martin without whom we wouldn't be here today.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2024

Report by the chairman Mark Kitson continued:

The charity has a strong team, solid impact results and stable finances but we face some challenges: we are now entering into second phase leadership as an organisation and we need to retain what has made us special while also enhancing it; we are seeing the causes of financial and personal poverty becoming more complex and need to broaden our support service offering; and the economics of our town centre are changing and we need to relocate to a more fit for purpose and high footfall location in order to meet more clients and remain financially secure. These needs are shaping our current planning for the priorities of Great Team; Growing Impact; and Sustainability and the Future.

Finally, I need to express my deepest thanks, on behalf of the trustees, to all our employees, our volunteers, partners and supporters who make it possible for us to carry on providing the support we do to the wonderful people of Hemel Hempstead.

Mark Kitson

Achievements and Performance in relation to the charity's objects:

a) To promote the relief of those in need, hardship, distress, or other disadvantage due to youth, age, financial hardship, poverty, illness, disability, or homelessness.

The provision of the tea rooms provided a safe and accessible space for those in need within the community, providing warm food and drink to the homeless, access to facilities and acceptance by those who meet there.

The LCMA centre began operating in September 2025 and has quickly become extremely busy, sought out by those in financial hardship.

The CAP Money and Lifeskills courses provided coaching and mentoring to those seeking to improve their budgeting skills and life skills, including cooking and 'living on a budget'.

The charity operated as a Foodbank distribution centre, open on Saturdays when the main centre was closed.

The charity coordinated and part-funded hampers for local families struggling with poverty especially during holiday periods.

The charity worked with Dacorum Police, providing space to have a 'cuppa with a copper' and providing a chaplaincy service until July 2024.

The charity continued to work with Oaklands college to provide opportunities for students primarily young adults, to gain valuable working experience as volunteers in the tea rooms.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2024

Achievements and Performance in relation to the charity's objects continued:

The charity worked extensively with Dacorum Borough Council to promote the borough as a good destination for business, and in relation to helping those in hardship within the community.

In addition the charity partnered with the following organisations during the year:

Social Services

Local school family support teams

Volunteer Centre

Hemel BID

Dacorum Community Trust

SANDS

Corngate Foundation (Helping Ex-Offenders)

Hertfordshire Community Foundation

Churches Together Hemel Hempstead.

b) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The charity continued to operate a group, 'Living Out Loud' for young people feeling socially excluded.

Various groups met at the tearooms as it provided a space for those with passions to share them. Groups included 'Knit & Natter', 'Board Games with a Brew', 'Yarnbombers and Bookworms.

The partnership with University of Hertfordshire continued as two more Occupational Therapy students carried out a ten-week placement gaining valuable experience in helping those in need.

c) The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

Through partnership with many local agencies the charity recruited, trained and sought to develop volunteers from diverse backgrounds and with diverse challenges with the aim of them finding paid employment.

The charity maintained a close relationship with the local homeless charity DENS and provided a place for their financial inclusion worker to meet those facing homelessness and those with long-term reliance on the Foodbank centre.

The charity worked in partnership with the South Hill Centre and Jobcentre to help those facing barriers to employment, through the provision of money management workshops.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2024

Financial Review

The attached accounts set out a detailed summary of the LTR&CH's finances for the year ending 31st October 2024. These show that the year showed an overall deficit of £22,717 (2022/23 surplus £26,853). The LTR&CH started the year with reserves of £81,019; by the end of 2024 these had decreased to £58,302.

Total income was £185,678 (2022/23 £220,965), a decrease of £35,287, 16%, reflecting £19,853 decrease in daily donations to the tearooms, together with reductions in regular giving, £10,706 and fundraising events, £13,206. The reduction in income from these sources was partially offset by an increase in one-off donations of £8,772.

Total expenditure was £208,395, (2022/23 £194,112), a 7% increase reflecting a further 10% increase in energy costs together with a 20% increase in rent, which had been reduced during the pandemic period. Overall food, beverage and salary costs increased 6% reflecting the increased rate of inflation and the return from maternity leave, partially offset by reduced FTE headcount.

During the financial year there was a decrease in financial support for the charity from tearoom visitors and churches reflecting the pressures of an increase in the cost of living experienced by many in our community.

The charity seeks to maintain reserves above £35,000, representing three months fixed costs.

On behalf of the Board of Trustees



Mark Kitson

Chair of Trustees

Date: _____ 16th July 2025 _____

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

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 2024 which are set out on pages 2-18.

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),

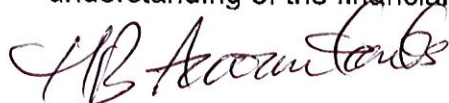
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act (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: 17/1/25

Liberty Tea Rooms and Community Hub

Statement of Financial Activities Including Income and Expenditure Account for the Year ended 31st October 2024

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS	
				2023- 2024	2022- 2023
INCOMING RESOURCES					
Voluntary Income	3(a)	56,982	6,870	63,852	77,840
Other voluntary incoming resources	3(b)	-	15,945	15,945	16,945
Resources from Charitable activity	4	102,581	-	102,581	122,434
Other Income	5	2,500	-	2,500	3,300
Income from investment	6	800	-	800	446
TOTAL INCOMING RESOURCES		162,863	22,815	185,678	220,965
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	172,723	2,533	175,256	177,876
The relief of needs & hardship through CAP	7(b)	-	33,139	33,139	16,236
TOTAL RESOURCES EXPENDED		172,723	35,672	208,395	194,112
NET INCOMING/(OUTGOING) RESOURCES		(9,860)	(12,857)	(22,717)	26,853
TRANSFERS				-	-
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		(9,860)	(12,857)	(22,717)	26,853
GAINS AND LOSSES ON INVESTMENTS		-	-	-	-
NET MOVEMENT IN FUNDS		(9,860)	(12,857)	(22,717)	26,853
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2023		68,162	12,857	81,019	54,166
BALANCES CARRIED FORWARD AT 31 OCTOBER 2024		58,302	-	58,302	81,019

Liberty Tea Rooms and Community Hub

Statement of Financial Activities Including Income and Expenditure Account for the Year ended 31st October 2024

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

Statement of Financial Position for the Year ended 31st October 2024

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS	
				2023-2024	2022-2023
FIXED ASSETS					
Tangible fixed assets	11	3,018		3,018	4,532
		3,018	-	3,018	4,532
CURRENT ASSETS					
Stock	12	50		50	50
Debtors	13	5,050		5,050	5,409
Cash at bank and In hand		52,887	-	52,887	73,392
		57,987	-	57,987	78,851
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR					
	14	2,703		2,703	2,364
NET CURRENT ASSETS		55,284	-	55,284	76,487
NET ASSETS		58,302	-	58,302	81,019
FUNDS					
Unrestricted		58,302	-	58,302	68,162
Designated		-	-	-	-
Restricted	15	-	-	-	12,857
TOTAL FUNDS		58,302	-	58,302	81,019

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 2024. 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 16th July 2025 and signed on its behalf by:



Mark Kitson (chair)



H Fellows (Treasurer)

The notes on pages 12 to 18 form part of these accounts

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 2024
NOTES TO THE ACCOUNTS (CONTINUED)

Note	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
			2023-2024	2022-2023
3(a) Voluntary Income				
Donations:				
Regular monthly giving	7,027	980	8,007	18,713
One-off donations	25,141	5,890	31,031	22,259
Donations through Stewardship				
Services	4,810		4,810	4,198
One -off events & fundraising	1,602		1,602	15,411
Income tax reclaimable	18,402		18,402	17,259
	56,982	6,870	63,852	77,840
Other voluntary incoming resources				
3(b)				
Grants	-	15,945	15,945	16,945
Legacies			-	-
	-	15,945	15,945	16,945
Income from operating activities: to further the Council's 4 objects				
Liberty Tearooms donations	102,581		102,581	122,434
	102,581	-	102,581	122,434
5 Other Income				
Local Government Support	2,500		2,500	3,300
	2,500	-	2,500	3,300
6 Income from investment				
Interest receivable	800		800	446
	800	-	800	446
TOTAL INCOMING RESOURCES	162,863	22,815	185,678	220,965

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2024
NOTES TO THE ACCOUNTS (CONTINUED)

Note	Unrestricted Funds	Restricted funds	TOTAL FUNDS	
			2023-2024	2022-2023
7 RESOURCES EXPENDED				
7(a) Costs relating to purposes beneficial to the community:				
Rent	17,818		17,818	11,836
Electricity and Water	13,464		13,464	12,285
Insurance	1,826		1,826	1,771
Website and IT	988		988	703
Travel and parking	1,743		1,743	3,290
Small Equipment and repairs	7,770		7,770	2,733
Cleaning/Refuse Disposal	839		839	570
Publicity & Printing	1,632		1,632	1,070
Tea Room Food and Beverage	26,889	633	27,522	26,045
Tea Room consumables	1,882		1,882	4,281
Fund raising costs	77		77	450
Salaries, NI and pension	88,485	1,900	90,385	105,698
Governance costs	1,499		1,499	1,260
Depreciation	1,514		1,514	1,202
Training and meetings	1,373		1,373	868
LTR Mobiles	2,173		2,173	2,173
Sundry costs	2,751		2,751	1,641
	172,723	2,533	175,256	177,876
7(b) The relief of needs & hardship through CAP/LCMA				
Salaries, NI and pension		26,616	26,616	5,072
HO fees		5,080	5,080	7,680
Depreciation			-	251
Sundry costs		1,443	1,443	3,233
	-	33,139	33,139	16,236
TOTAL RESOURCES EXPENDED	172,723	35,672	208,395	194,112

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2024
NOTES TO THE ACCOUNTS (CONTINUED)

Note		2023- 2024	2022- 2023
8	Governance costs		
	Governance costs relating to purposes beneficial to the Community are:		
	Independent examination fees	1,499	1,440
9	Trustees		
	Trustees' remuneration paid in the year was £0 (2022-2023:£0)		
	No trustees were reimbursed for expenses in the year (2022-23:0)		
	Expenses paid in the year totalled £0 (2022-2023: £0)		
10	Employees		
	Number of employees		
		2023- 2024 Number	2022- 2023 Number
	The average monthly number of employees during the year was:		
	Chief Executive	1	1
	Christians Against Poverty/LCMA Manager	1	1
	Liberty Tea Rooms Staff	5	5
		7	7
	Full Time Equivalent headcount	4	5
	Employment costs	2023- 2024 £	2022- 2023 £
	Salaries	113,387	106,527
	Social security costs	6,879	6,368
	Pension contributions	1,918	1,984
	NIC employment allowance	(5,183)	(4,109)
		117,001	110,770

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

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2024
NOTES TO THE ACCOUNTS (CONTINUED)

Note

11	Tangible fixed assets	Fixtures, fittings & equipment £ Total
	Cost	
	At 1 November 2023	16,687
	Additions	-
	Disposals	-
	At 31 October 2024	16,687
	Depreciation	
	At 1 November 2023	12,155
	Charge for the year	1,514
	Disposals	-
	Loss on disposal	-
	At 31 October 2024	13,669
	Net book value:	
	At 31 October 2024	3,018
	At 31 October 2023	4,532
12	Stock	2023-2024 £ 2022-2023 £
	Tea Room supplies	50 50
13	Debtors	
	Income Tax recoverable	5,050 5,409
	Other debtors	- -
		5,050 5,409
14	Creditors: amounts falling due within one year	
	Taxes and social security	1,263 1,104
	Accruals	1,440 1,260
		2,703 2,364

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2024
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:

	Balance at 1 November 2022	Movement in funds			Balance at 1 November 2023	Incoming resources	Movement in funds		Balance at 31 October 2024
	£	Incoming resources £	Resources expended £	Transfers £	£	£	Resources expended £	Transfers £	£
Ambassador Project	1,000	1,000			2,000		(2,000)		0
CAP	3,018	33,284	(25,978)		10,324	22,815	(33,139)		0
CAP blessings	69	291	(360)		-				-
PIF	0	959	(959)		-				-
Pre paid Gift cards	176	417	(60)		533		(533)		0
	4,263	35,951	(27,367)	0	12,857	22,815	(35,672)	0	0

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 October 2024 are represented by:			
Tangible fixed assets	3,018		3,018
Current assets	57,987	-	57,987
Creditors: amounts falling due within one year	(2,703)		(2,703)
	58,302	-	58,302

17 Related party transactions

There were no related party transactions.