

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 2025

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)
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 2025

The trustees present their report and accounts for the year ended 31st October 2025. 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

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 Richard Evans, with the 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 the new CEO, Mr Richard Evans on 5th January 2025.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2025

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:

This financial year has been one of very significant change for the Liberty Tea Rooms during which we said good bye to our founders, Kerry-Ann Cooper MBA and Owen Cooper, and our chair of trustees, Martin Warner, and welcomed our new CEO, Richard Evans. I have to say that we are grateful that the charity has come through each of these changes in extremely good shape.

Richard joined us in January and has simultaneously sought to understand the special team culture of the Tea Rooms, while making stronger connections with our local partners and supporters including church, business and civic leaders. All of our partners are tremendously important to us as we seek to remain integrated in local community and service provision for the benefit of all of our guests and service users. By the middle of the year Richard had started a major fundraising campaign titled "Save our Tea Rooms" in order to reengage individual and other local donors and to ask for their support in addressing a financial gap we were experiencing. The campaign was a terrific success, raising close to £50,000 in less than 6 months – a testament to the affection that local people have for the Tea Rooms, and to the legacy that Kerry-Ann, Owen and Martin left us all. At the same time Richard has changed the charity's income mix to rebalance our expectations around Tea Room revenues, local donations and grant funding.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2025

Report by the chairman Mark Kitson continued:

This new diversification of income means that the charity is more financially resilient and ready for the challenging economic and grant funding environment that we, like many other charities, find ourselves in. At the heart of all of this work has, and will always be, the work of our staff and volunteers. It is they who provide the radical hospitality and welcome to everyone they meet, seeking to accept, serve and bring hope to many who have reached the end of all other options. The strong team culture they live out is what has helped the charity to carry on successfully through a significant time of leadership change and financial challenge. Their heart and actions have led us to understand that there are four strands to what we do: a Tea Room, Debt Help, Wellbeing Hub and Church, and these will be developed further during 2025/26.

I'd like to thank all our donors, supporters, volunteers, staff and trustees for all the work they do for the Liberty Tea Rooms. We believe that the presence of the Tea Rooms in Hemel is critically important at this time, and we simply couldn't provide what we do without you all.

Mark Kitson

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

The Tea Rooms remain a cornerstone of the charity, blending commercial success with social purpose. Overall sixty five volunteers provided more than 16,000 hours of their time for the charity, serving the local community in the physical space of the Tea Rooms and in supporting those in the community who face difficulties and challenges.

The Tea Rooms continue to provide a warm, 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 supported eight clients to clear £176k of debt. The LCMA advisers provided assistance with budgeting, debt advice and financial resilience. The demand for the service continues to grow. The charity coordinated and funded hampers for twenty one LCMA clients struggling with poverty, especially during holiday periods.

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 charity operated as a Foodbank distribution centre, open on Saturdays when the main centre was closed. Fifty eight parcels were distributed in the year.

The charity continued to operate a 'Pay It Forward' scheme which saw 291 visitors to the tea rooms benefit from warm food and drinks to the value of £1,366. The scheme enables the community to support one another with dignity.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2025

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

The charity continued its work 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

Cornergate Foundation (Helping Ex-Offenders)

Hertfordshire Community Foundation

Churches Together Hemel Hempstead.

Hertfordshire Police

University of Hertfordshire

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 tea rooms provided a space for the following groups from the local community to meet:

Knit & Natter

Board Games with a Brew

Living Out Loud - group for young people with additional needs to meet

Men's Christian Group

Home schoolers

In total there were 216 separate sessions with hundreds of participants supported. There was positive feedback from attendees highlighting reduced isolation, improved confidence, and wellbeing. These groups remain essential in supporting mental health and fostering community connection.

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

The charity actively provided volunteering opportunities for young people at risk of social exclusion and unemployment to gain experience and skills which will enable them to gain employment.

Liberty Tea Rooms and Community Hub Trustees Report for the year ending 31st October 2025

Financial Review

The attached accounts set out a detailed summary of the LTR&CH's finances for the year ending 31st October 2025. These show that the year showed an overall surplus of £1,427 (2023/24 deficit £22,717). The LTR&CH started the year with reserves of £58,302; by the end of 2025 these had increased to £59,729.

Total income was £225,318 (2023/24 £185,678), an increase of £39,640, 21%, reflecting a £35,614, 109%, increase in one-off donations and income from fundraising events. There were small reductions in regular giving, daily donations through the Tea Rooms, and gift aid.

Total expenditure was £223,891, (2023/24 £208,395), a 7% increase reflecting a 15% increase in employee costs as FTE headcount increased and a 3% increase in total building running costs.

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: 24th March 2026

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 2025 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.

Date 24 March 2026



HB Accountants
Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire
EN11 0LB

Liberty Tea Rooms and Community Hub

Statement of Financial Activities for the Year ended 31st October 2025

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS	
				2024-2025	2023-2024
INCOMING RESOURCES					
Voluntary Income	3(a)	93,337	5,120	98,457	63,852
Other voluntary incoming resources	3(b)	17,945	-	17,945	15,945
Resources from Charitable activity	4	101,284	-	101,284	102,581
Other Income	5	4,353	3,000	7,353	2,500
Income from investment	6	279	-	279	800
TOTAL INCOMING RESOURCES		217,198	8,120	225,318	185,678
RESOURCES EXPENDED					
Provision of facilities beneficial to the community	7(a)	199,273	1,800	201,073	175,256
The relief of needs & hardship through CAP/LCMA	7(b)	22,818	-	22,818	33,139
TOTAL RESOURCES EXPENDED		222,091	1,800	223,891	208,395
NET INCOMING/(OUTGOING) RESOURCES		(4,893)	6,320	1,427	(22,717)
TRANSFERS		-	-	-	-
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER GAINS AND LOSSES		(4,893)	6,320	1,427	(22,717)
GAINS AND LOSSES ON INVESTMENTS		-	-	-	-
NET MOVEMENT IN FUNDS		(4,893)	6,320	1,427	(22,717)
BALANCES BROUGHT FORWARD AT 1 NOVEMBER 2024		58,302	-	58,302	81,019
BALANCES CARRIED FORWARD AT 31 OCTOBER 2025		53,409	6,320	59,729	58,302

Liberty Tea Rooms and Community Hub

Statement of Financial Activities 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 for the Year ended 31st October 2025

	Notes	Unrestricted Funds	Restricted funds	TOTAL FUNDS	
				2024-2025	2023-2024
FIXED ASSETS					
Tangible fixed assets	11	4,336		4,336	3,018
		4,336	-	4,336	3,018
CURRENT ASSETS					
Stock	12	50		50	50
Debtors	13	1,189		1,189	5,050
Cash at bank and in hand		55,273	6,320	61,593	52,887
		56,512	6,320	62,832	57,987
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR					
	14	7,439		7,439	2,703
NET CURRENT ASSETS		49,073	6,320	55,393	55,284
NET ASSETS		53,409	6,320	59,729	58,302
FUNDS					
Unrestricted		53,409	-	53,409	58,302
Designated		-	-	-	-
Restricted	15	-	6,320	6,320	-
TOTAL FUNDS		53,409	6,320	59,729	58,302

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 2025. 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 24th March 2026 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 2025
NOTES TO THE ACCOUNTS (CONTINUED)

Note	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
			2024-2025	2023-2024
3(a) Voluntary Income				
Donations:				
Regular monthly giving	7,574		7,574	8,007
One-off donations	37,466	5,120	42,586	31,031
Donations through Stewardship				
Services	5,779		5,779	4,810
One -off events & fundraising	25,661		25,661	1,602
Income tax reclaimable	16,857		16,857	18,402
	93,337	5,120	98,457	63,852
Other voluntary incoming resources				
Grants	17,945		17,945	15,945
Legacies			-	-
	17,945	-	17,945	15,945
Income from operating activities: to further the Council's 4 objects				
Liberty Tea Rooms donations	101,284		101,284	102,581
	101,284	-	101,284	102,581
5 Other Income				
Local Government Support	-	3,000	3,000	2,500
Insurance claim	4,353		4,353	
	4,353	3,000	7,353	2,500
6 Income from investment				
Interest receivable	279		279	800
	279	-	279	800
TOTAL INCOMING RESOURCES	217,198	8,120	225,318	185,678

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2025
NOTES TO THE ACCOUNTS (CONTINUED)

Note	Unrestricted Funds	Restricted funds	TOTAL FUNDS	
			2024-2025	2023-2024
7 RESOURCES EXPENDED				
7(a) Costs relating to purposes beneficial to the community:				
Rent	18,000		18,000	17,818
Electricity and Water	10,913		10,913	13,464
Insurance	1,952		1,952	1,826
Website and IT	2,108		2,108	988
Travel and parking	886		886	1,743
Small Equipment and repairs	4,088		4,088	7,770
Cleaning/Refuse Disposal	4,067		4,067	839
Publicity & Printing	1,480		1,480	1,632
Tea Room Food and Beverage	27,486		27,486	27,522
Tea Room consumables	2,439		2,439	1,882
Fund raising costs	3,526		3,526	77
Salaries, NI and pension	114,260		114,260	90,385
Governance costs	1,474		1,474	1,499
Depreciation	1,607		1,607	1,514
Training and meetings	1,464	1,800	3,264	1,373
LTR Mobiles	400		400	2,173
Sundry costs	3,123		3,123	2,751
	199,273	1,800	201,073	175,256
7(b) The relief of needs & hardship through CAP/LCMA				
Salaries, NI and pension	19,978		19,978	26,616
HO fees	2,440		2,440	5,080
Sundry costs	400		400	1,443
	22,818	-	22,818	33,139
TOTAL RESOURCES EXPENDED	222,091	1,800	223,891	208,395

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2025
NOTES TO THE ACCOUNTS (CONTINUED)

Note		2024- 2025	2023- 2024
8	Governance costs		
	Governance costs relating to purposes beneficial to the Community are:		
	Independent examination fees	1,440	1,440
	Compliance fees	34	59
		1,474	1,499
9	Trustees		
	Trustees' remuneration paid in the year was £0 (2023-2024:£0)		
	No trustees were reimbursed for expenses in the year (2023-24:0)		
	Expenses paid in the year totalled £0 (2023-2024: £0)		
10	Employees		
	Number of employees		
		2024- 2025 Number	2023- 2024 Number
	The average monthly number of employees during the year was:		
	Chief Executive	1	1
	LCMA Manager/Employees	2	1
	Liberty Tea Rooms Staff	5	5
		8	7
	Full Time Equivalent headcount	5	4
	Employment costs	2024- 2025 £	2023- 2024 £
	Salaries	130,049	113,387
	Social security costs	11,917	6,879
	Pension contributions	2,157	1,918
	NIC employment allowance	(9,885)	(5,183)
		134,238	117,001

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

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2025
NOTES TO THE ACCOUNTS (CONTINUED)

Note

		Fixtures, fittings & equipment £ Total
11	Tangible fixed assets	
	Cost	
	At 1 November 2024	16,687
	Additions	2,925
	Disposals	-
	At 31 October 2025	19,612
	Depreciation	
	At 1 November 2024	13,669
	Charge for the year	1,607
	Disposals	-
	Loss on disposal	-
	At 31 October 2025	15,276
	Net book value:	
	At 31 October 2025	4,336
	At 31 October 2024	3,018
		2024-2025 2023-2024
		£ £
12	Stock	
	Tea Room supplies	50 50
13	Debtors	
	Income Tax recoverable	1,189 5,050
	Other debtors	-
		1,189 5,050
14	Creditors: amounts falling due within one year	
	Taxes and social security	2,106 1,263
	Accruals	5,333 1,440
		7,439 2,703

Liberty Tea Rooms and Community Hub
For the year ended 31st October 2025
NOTES TO THE ACCOUNTS (CONTINUED)

15 Restricted funds

	Balance at 1 November 2023	Incoming resources	Movement in funds		Balance at 1 November 2024	Incoming resources	Movement in funds		Balance at 31 October 2025
	£	£	Resources expended	Transfers	£	£	Resources expended	Transfers	£
Ambassador Project	2,000		(2,000)		-				-
CAP	10,324	22,815	(33,139)		-				-
Pre paid Gift cards	533		(533)		-				-
Kitchen Equipment					-	5,120			5,120
Marketing					-	3,000	(1,800)		1,200
	12,857	22,815	(35,672)	0	0	8,120	(1,800)	0	6,320

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 October 2025 are represented by:			
Tangible fixed assets	4,336		4,336
Current assets	56,512	6,320	62,832
Creditors: amounts falling due within one year	(7,439)		(7,439)
	53,409	6,320	59,729

17 Related party transactions

There were no related party transactions.