

FREEDOM CENTRE

England & Wales - Charity number 1106874

Details

Status Registered

Legal form Other

Registered 2004-11-19

Register [View on the Charity Commission register](#)

Contact

Address Suite 212
City House
131 Friargate
Preston
PR1 2EF

Phone 07737146710

Email CONTACT@THEFREEDOMCENTRE.COM

Website www.thefreedomcentre.com

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN GREAT BRITAIN AND ELSEWHERE

Activities: Freedom Centre is church following the Christian faith and provides a range of services to all aspects of the local, national and international community.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** GREAT BRITAIN AND ELSEWHERE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-10	£132,364	£109,793	-	-
2023-12-10	£91,690	£115,019	-	-
2022-12-10	£104,147	£104,010	-	-
2021-12-10	£137,163	£117,748	-	-
2020-12-10	£114,048	£87,426	-	-

Trustees

Name	Role	Appointed
LINDA PHILLIPS	Chair	2011-10-12
CHARLENE WOODS		2011-10-12
Dr Eteyen Adegoke		2024-02-15
Susan McVicar		2018-07-01

FREEDOM CENTRE

England & Wales - Charity number 1106874

Accounts

REGISTERED CHARITY NUMBER: 1106874

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 10 December 2024
for
The Freedom Centre

McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

The Freedom Centre

**Contents of the Financial Statements
for the Year Ended 10 December 2024**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

The Freedom Centre
Report of the Trustees
for the Year Ended 10 December 2024

We are once again indebted to Lydia House Trust for the use of the building on a Sunday for our services on a no charge basis. Our weekly offerings have been affected due to people not carrying cash although we have tried to mitigate this by having a card machine available for people to use after the service. Our service numbers have continued to grow with new families joining our Sunday worship services.

Leadership and Staff

The trustees corporately hold responsibility for the financial health of the church but the day to day responsibility is held by the senior pastors and assistant pastors. Their role is one of spiritual leadership, direction and the logistical and administrative responsibilities are held by the vision team. Trustee meetings are attended by the trustees and the senior pastors. Due to the high usage and eventual breakdown of the senior pastors car during the year we were also able to gift £10,000 towards getting them a more reliable car.

The trustees are continuing to look to be able to transition the senior pastors to a more wider role and during 2024 will be advertising for a lead pastor to support the staff and leadership as the church moves forward.

Foreign Missions

The senior pastors did not travel during the year to the Far East on behalf of the freedomcentre but travelled to the United States for a conference. Once again we enjoyed the ministry of various leaders from India during the year.

Freedom Tots, Kids and Youth

This ministry has exploded in numbers and we are indebted to the leaders of these groups for the work they do with the young people on a weekly basis.

In closing

The trustees would like to say a huge thanks for the support of all the partners to the charity who give their time and their resources in such a wonderful way. We would also like to place on record our deepest thanks to the Senior Pastors/Founders, The Vision Team and the Assistant Pastors for their generous service and support. The charity is blessed to have such a wonderful group of volunteers to support all that the charity is endeavouring to achieve.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The freedom centre aims to promote the advancement of the Christian religion in Great Britain and throughout the world.

The Freedom Centre
Report of the Trustees
for the Year Ended 10 December 2024

FINANCIAL REVIEW

Financial position

Income for the year was £132,364 which was a 44% increase on the prior year. The charity remains reliant on generous contributions and regular giving from individuals but the move towards a cashless society does impact on collections received.

Expenditure for the year increased to £109,793 which was an decrease of 4.5% on the prior year and together with the decrease in income resulted in a surplus for the year of £22,571.

The trustees continue to review costs carefully without cutting unduly.

Closing funds were £53,015. These are unrestricted and maintained in order to fund working capital needs, to fund unexpected expenditure, for example when projects overrun or unplanned events occur and to fund shortfalls in income, when income does not reach expected levels. This was the case this year.

This approach is based on an understanding of the income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates.

Reserves policy

The charity holds unrestricted funds at the year end. These are maintained in order to fund working capital needs, to fund unexpected expenditure, for example when projects overrun or unplanned events occur and to fund shortfalls in income, when income does not reach expected levels. We are pleased to say income was up in this past year and we have earmarked the increase in unrestricted funds to update equipment and giving to other charities who have similar aims to ourselves.

This approach is based on an understanding of the income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates.

Restricted funds:-

All restricted funds were spent during the course of the year under review, no balance remained at the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are voluntary positions. New trustees are appointed by existing trustees through an open recruitment process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1106874

Principal address

Suite 212, City House
131 Friargate
Preston
Lancashire
PR1 2EF

The Freedom Centre

**Report of the Trustees
for the Year Ended 10 December 2024**

Trustees

Mrs L Phillips
Mrs C Woods
Mrs S A McVicar
Dr E Adegoke (appointed 16/2/2024)

Independent Examiner

McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

Approved by order of the board of trustees on 22 September 2025 and signed on its behalf by:



Mrs S A McVicar - Trustee

**Independent Examiner's Report to the Trustees of
The Freedom Centre**

Independent examiner's report to the trustees of The Freedom Centre

I report to the charity trustees on my examination of the accounts of The Freedom Centre (the Trust) for the year ended 10 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Martin Garry BA (Hons), FCA

McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

22 September 2025

The Freedom Centre

**Statement of Financial Activities
for the Year Ended 10 December 2024**


	Notes	Unrestricted fund £	Restricted fund £	10.12.24 Total funds £	10.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		132,100	-	132,100	91,493
Investment income	2	264	-	264	197
Total		<u>132,364</u>	<u>-</u>	<u>132,364</u>	<u>91,690</u>
EXPENDITURE ON					
Raising funds	3	2,672	-	2,672	2,860
Charitable activities					
Missions		4,000	-	4,000	-
Donations made		851	-	851	10,318
Overseas training and conferences		8,322	-	8,322	9,163
Other		93,948	-	93,948	92,678
Total		<u>109,793</u>	<u>-</u>	<u>109,793</u>	<u>115,019</u>
NET INCOME/(EXPENDITURE)		22,571	-	22,571	(23,329)
RECONCILIATION OF FUNDS					
Total funds brought forward		30,444	-	30,444	53,773
TOTAL FUNDS CARRIED FORWARD		<u><u>53,015</u></u>	<u><u>-</u></u>	<u><u>53,015</u></u>	<u><u>30,444</u></u>

The notes form part of these financial statements

The Freedom Centre
Statement of Financial Position
10 December 2024

	Notes	Unrestricted fund £	Restricted fund £	10.12.24 Total funds £	10.12.23 Total funds £
FIXED ASSETS					
Tangible assets	6	1,007	-	1,007	2,155
CURRENT ASSETS					
Debtors	7	772	-	772	3,554
Cash at bank and in hand		52,236	-	52,236	25,734
		<u>53,008</u>	<u>-</u>	<u>53,008</u>	<u>29,288</u>
CREDITORS					
Amounts falling due within one year	8	(1,000)	-	(1,000)	(999)
		<u>52,008</u>	<u>-</u>	<u>52,008</u>	<u>28,289</u>
NET CURRENT ASSETS					
		<u>52,008</u>	<u>-</u>	<u>52,008</u>	<u>28,289</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>53,015</u>	<u>-</u>	<u>53,015</u>	<u>30,444</u>
NET ASSETS					
		<u>53,015</u>	<u>-</u>	<u>53,015</u>	<u>30,444</u>
FUNDS					
Unrestricted funds	9			<u>53,015</u>	<u>30,444</u>
TOTAL FUNDS					
				<u>53,015</u>	<u>30,444</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2025 and were signed on its behalf by:



S A McVicar - Trustee

The notes form part of these financial statements

The Freedom Centre

**Notes to the Financial Statements
for the Year Ended 10 December 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Freedom Centre

**Notes to the Financial Statements - continued
for the Year Ended 10 December 2024**

2. INVESTMENT INCOME

	10.12.24	10.12.23
	£	£
Deposit account interest	264	197
	<u>264</u>	<u>197</u>

3. RAISING FUNDS

Raising donations and legacies

	10.12.24	10.12.23
	£	£
Resources	218	562
Events	2,303	2,178
Book costs	120	120
Support costs	31	-
	<u>2,672</u>	<u>2,860</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Mrs S.A. McVicar, a trustee of the charity, was paid £27,000 during the year in the form of remuneration.

Trustees' expenses

There were no trustees' expenses paid for the year ended 10 December 2024 nor for the year ended 10 December 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	91,493	-	91,493
Investment income	197	-	197
Total	<u>91,690</u>	<u>-</u>	<u>91,690</u>
EXPENDITURE ON			
Raising funds	2,860	-	2,860
Charitable activities			
Donations made	10,318	-	10,318
Overseas training and conferences	9,163	-	9,163
Other	92,678	-	92,678
Total	<u>115,019</u>	<u>-</u>	<u>115,019</u>
NET INCOME/(EXPENDITURE)	(23,329)	-	(23,329)

The Freedom Centre

**Notes to the Financial Statements - continued
for the Year Ended 10 December 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	53,773	-	53,773
	30,444	-	30,444
	30,444	-	30,444
6. TANGIBLE FIXED ASSETS			
	Plant and machinery £	Computer equipment £	Totals £
COST			
At 11 December 2023 and 10 December 2024	500	7,629	8,129
	500	5,474	5,974
DEPRECIATION			
At 11 December 2023	500	5,474	5,974
Charge for year	-	1,148	1,148
	500	6,622	7,122
At 10 December 2024	500	6,622	7,122
	-	1,007	1,007
NET BOOK VALUE			
At 10 December 2024	-	1,007	1,007
	-	2,155	2,155
At 10 December 2023	-	2,155	2,155
	-	2,155	2,155
7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		10.12.24	10.12.23
		£	£
Gift Aid		-	2,700
Prepayments		772	854
		772	3,554
		772	3,554

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	10.12.24	10.12.23
	£	£
Trade creditors	1,000	999
	<u> </u>	<u> </u>

9. MOVEMENT IN FUNDS			
	At	Net	At
	11.12.23	movement	10.12.24
	£	in funds	£
		£	
Unrestricted funds			
General fund	30,444	22,571	53,015
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>30,444</u>	<u>22,571</u>	<u>53,015</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	132,364	(109,793)	22,571
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>132,364</u>	<u>(109,793)</u>	<u>22,571</u>

Comparatives for movement in funds

	At	Net	At
	11.12.22	movement	10.12.23
	£	in funds	£
		£	
Unrestricted funds			
General fund	53,773	(23,329)	30,444
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>53,773</u>	<u>(23,329)</u>	<u>30,444</u>

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2024

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,690	(115,019)	(23,329)
TOTAL FUNDS	<u>91,690</u>	<u>(115,019)</u>	<u>(23,329)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 11.12.22 £	Net movement in funds £	At 10.12.24 £
Unrestricted funds			
General fund	53,773	(758)	53,015
TOTAL FUNDS	<u>53,773</u>	<u>(758)</u>	<u>53,015</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,054	(224,812)	(758)
TOTAL FUNDS	<u>224,054</u>	<u>(224,812)</u>	<u>(758)</u>

The Freedom Centre

**Notes to the Financial Statements - continued
for the Year Ended 10 December 2024**

10. RELATED PARTY DISCLOSURES

During the year the charity has been granted rent free use of a property owned by Lydia House Trust, a charity that S.A. McVicar is also a trustee of.

The Freedom Centre
Detailed Statement of Financial Activities
for the Year Ended 10 December 2024

	10.12.24 £	10.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Donations	111,972	76,149
Gift aid refunds	20,128	15,345
	<u>132,100</u>	<u>91,493</u>
Investment income		
Deposit account interest	264	197
	<u>132,364</u>	<u>91,690</u>
EXPENDITURE		
Raising donations and legacies		
Resources	218	562
Events	2,303	2,178
Book costs	120	120
	<u>2,641</u>	<u>2,860</u>
Charitable activities		
Donations made	851	10,318
Overseas training & conference	8,322	9,163
Missions	4,000	-
	<u>13,173</u>	<u>19,481</u>
Support costs		
Management		
Motor expenses	2,377	2,731
Insurance	594	891
Light and heat	3,343	4,679
Telephone	3,598	3,821
Post, stationery and website	688	1,214
Support costs	400	2,921
Subscriptions	449	631
Hospitality	2,052	4,174
Gifts and consultancy	2,098	492
Pastoral contributions	72,600	68,600
Cleaning	1,496	-
Carried forward	89,695	90,154

This page does not form part of the statutory financial statements

The Freedom Centre

**Detailed Statement of Financial Activities
for the Year Ended 10 December 2024**

	10.12.24	10.12.23
	£	£
Management		
Brought forward	89,695	90,154
Computer equipment	1,147	1,148
	<hr/>	<hr/>
	90,842	91,302
Finance		
Bank charges	31	-
Information technology		
Repairs and renewals	1,581	-
Governance costs		
Sundries	115	20
Accountancy and legal fees	1,410	1,356
	<hr/>	<hr/>
	1,525	1,376
Total resources expended	<hr/>	<hr/>
	109,793	115,019
Net income/(expenditure)	<hr/>	<hr/>
	22,571	(23,329)

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FREEDOM CENTRE

England & Wales - Charity number 1106874

Accounts

T2205
REGISTERED CHARITY NUMBER: 1106874

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 10 December 2023
for
The Freedom Centre

McDade Roberts Accountants Limited
Chartered Accountants
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The Freedom Centre

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for the Year Ended 10 December 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
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The Freedom Centre
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Freedom Tots, Kids and Youth

This ministry has exploded in numbers and we are indebted to the leaders of these groups for the work they do with the young people on a weekly basis.

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The trustees would like to say a huge thanks for the support of all the partners to the charity who give their time and their resources in such a wonderful way. We would also like to place on record our deepest thanks to the Senior Pastors/Founders, The Vision Team and the Assistant Pastors for their generous service and support. The charity is blessed to have such a wonderful group of volunteers to support all that the charity is endeavouring to achieve.

Signed by Mrs. Susan McVicar
Chair of Trustees

OBJECTIVES AND ACTIVITIES

Objectives and aims

The freedom centre aims to promote the advancement of the Christian religion in Great Britain and throughout the world.

The Freedom Centre
Report of the Trustees
for the Year Ended 10 December 2023

FINANCIAL REVIEW

Financial position

Income for the year was £91,690 which was a 12% decrease on the prior year. The charity remains reliant on generous contributions and regular giving from individuals but the move towards a cashless society does impact on collections received.

Expenditure for the year increased to £115,019 which was an increase of 10.6% on the prior year and together with the decrease in income resulted in a deficit for the year of £23,329.

The trustees continue to review costs carefully without cutting unduly

Closing funds were £30,444. These are unrestricted and maintained in order to fund working capital needs, to fund unexpected expenditure, for example when projects overrun or unplanned events occur and to fund shortfalls in income, when income does not reach expected levels. This was the case this year.

This approach is based on an understanding of the income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates.

Reserves policy

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The Freedom Centre
Report of the Trustees
for the Year Ended 10 December 2023

Trustees

Mrs L Phillips
Mrs C Woods
Mrs S A McVicar
Dr E Adegoke (appointed 16/2/2024)

Independent Examiner

McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

EVENTS SINCE THE END OF THE YEAR

The charity received a significant one off donation of £23,000 post year end. This generous donation has helped to replenish reserves after the deficit of the year.

Approved by order of the board of trustees on and signed on its behalf by:


.....
Mrs S A McVicar - Trustee

**Independent Examiner's Report to the Trustees of
The Freedom Centre**

Independent examiner's report to the trustees of The Freedom Centre

I report to the charity trustees on my examination of the accounts of The Freedom Centre (the Trust) for the year ended 10 December 2023.

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Martin Garry BA(Hons), FCA

McDade Roberts Accountants Limited
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Lancashire
PR2 3AE

Date: 21/9/24.....

The Freedom Centre

**Statement of Financial Activities
for the Year Ended 10 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	10.12.23 Total funds £	10.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		91,493	-	91,493	104,131
Investment income	2	<u>197</u>	<u>-</u>	<u>197</u>	<u>16</u>
Total		<u>91,690</u>	<u>-</u>	<u>91,690</u>	<u>104,147</u>
EXPENDITURE ON					
Raising funds		2,860	-	2,860	1,911
Charitable activities					
Donations made		10,318	-	10,318	2,594
Overseas training and conferences		9,163	-	9,163	8,581
Other		<u>92,678</u>	<u>-</u>	<u>92,678</u>	<u>90,924</u>
Total		<u>115,019</u>	<u>-</u>	<u>115,019</u>	<u>104,010</u>
NET INCOME/(EXPENDITURE)		(23,329)	-	(23,329)	137
RECONCILIATION OF FUNDS					
Total funds brought forward		53,773	-	53,773	53,636
TOTAL FUNDS CARRIED FORWARD		<u>30,444</u>	<u>-</u>	<u>30,444</u>	<u>53,773</u>

The notes form part of these financial statements

The Freedom Centre
Statement of Financial Position
10 December 2023

	Notes	Unrestricted fund £	Restricted fund £	10.12.23 Total funds £	10.12.22 Total funds £
FIXED ASSETS					
Tangible assets	5	2,155	-	2,155	2,973
CURRENT ASSETS					
Debtors	6	3,554	-	3,554	5,336
Cash at bank		<u>25,734</u>	<u>-</u>	<u>25,734</u>	<u>46,463</u>
		29,288	-	29,288	51,799
CREDITORS					
Amounts falling due within one year	7	(999)	-	(999)	(999)
		<u>28,289</u>	<u>-</u>	<u>28,289</u>	<u>50,800</u>
NET CURRENT ASSETS					
		30,444	-	30,444	53,773
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>30,444</u>	<u>-</u>	<u>30,444</u>	<u>53,773</u>
NET ASSETS					
FUNDS	8				
Unrestricted funds				<u>30,444</u>	<u>53,773</u>
TOTAL FUNDS				<u>30,444</u>	<u>53,773</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
S A McVicar - Trustee

The notes form part of these financial statements

The Freedom Centre

Notes to the Financial Statements
for the Year Ended 10 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2023

2. INVESTMENT INCOME

	10.12.23	10.12.22
	£	£
Deposit account interest	<u>197</u>	<u>16</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Mrs S.A. McVicar, a trustee of the charity, was paid £25,000 during the year in the form of remuneration.

Trustees' expenses

There were no trustees' expenses paid for the year ended 10 December 2023 nor for the year ended 10 December 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	101,731	2,400	104,131
Investment income	<u>16</u>	<u>-</u>	<u>16</u>
Total	<u>101,747</u>	<u>2,400</u>	<u>104,147</u>
EXPENDITURE ON			
Raising funds	1,911	-	1,911
Charitable activities			
Donations made	194	2,400	2,594
Overseas training and conferences	8,581	-	8,581
Other	<u>90,924</u>	<u>-</u>	<u>90,924</u>
Total	<u>101,610</u>	<u>2,400</u>	<u>104,010</u>
NET INCOME	137	-	137
RECONCILIATION OF FUNDS			
Total funds brought forward	53,636	-	53,636
TOTAL FUNDS CARRIED FORWARD	<u>53,773</u>	<u>-</u>	<u>53,773</u>

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2023

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 11 December 2022	500	7,300	7,800
Additions	<u>-</u>	<u>329</u>	<u>329</u>
At 10 December 2023	<u>500</u>	<u>7,629</u>	<u>8,129</u>
DEPRECIATION			
At 11 December 2022	500	4,327	4,827
Charge for year	<u>-</u>	<u>1,147</u>	<u>1,147</u>
At 10 December 2023	<u>500</u>	<u>5,474</u>	<u>5,974</u>
NET BOOK VALUE			
At 10 December 2023	<u>-</u>	<u>2,155</u>	<u>2,155</u>
At 10 December 2022	<u>-</u>	<u>2,973</u>	<u>2,973</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	10.12.23 £	10.12.22 £
Gift Aid	2,700	-
Prepayments	<u>854</u>	<u>5,336</u>
	<u>3,554</u>	<u>5,336</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	10.12.23 £	10.12.22 £
Trade creditors	<u>999</u>	<u>999</u>

8. MOVEMENT IN FUNDS

	At 11.12.22 £	Net movement in funds £	At 10.12.23 £
Unrestricted funds			
General fund	53,773	(23,329)	30,444
	<u>53,773</u>	<u>(23,329)</u>	<u>30,444</u>
TOTAL FUNDS	<u>53,773</u>	<u>(23,329)</u>	<u>30,444</u>

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2023

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,690	(115,019)	(23,329)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>91,690</u>	<u>(115,019)</u>	<u>(23,329)</u>

Comparatives for movement in funds

	At 11.12.21 £	Net movement in funds £	At 10.12.22 £
Unrestricted funds			
General fund	53,636	137	53,773
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>53,636</u>	<u>137</u>	<u>53,773</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,747	(101,610)	137
Restricted funds			
Restricted Funds	2,400	(2,400)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>104,147</u>	<u>(104,010)</u>	<u>137</u>

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2023

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 11.12.21 £	Net movement in funds £	At 10.12.23 £
Unrestricted funds			
General fund	53,636	(23,192)	30,444
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>53,636</u>	<u>(23,192)</u>	<u>30,444</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,437	(216,629)	(23,192)
Restricted funds			
Restricted Funds	2,400	(2,400)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>195,837</u>	<u>(219,029)</u>	<u>(23,192)</u>

9. RELATED PARTY DISCLOSURES

During the year the charity has been granted rent free use of a property owned by Lydia House Trust, a charity that S.A. McVicar is also a trustee of.

Also, a donation of £10,000 was made to Jack McVicar (the husband of one of the trustees) for the purpose of purchasing a car. Further details are provided in the Report of the Trustees.

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2023

10. POST BALANCE SHEET EVENTS

The charity received a significant one off donation of £23,000 post year end. This generous donation has helped to replenish reserves after the deficit of the year.

FREEDOM CENTRE

England & Wales - Charity number 1106874

Accounts

T2205-~~HW~~

REGISTERED CHARITY NUMBER: 1106874

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 10 December 2022
for
The Freedom Centre

McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

The Freedom Centre

**Contents of the Financial Statements
for the Year Ended 10 December 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

The Freedom Centre

Report of the Trustees
for the Year Ended 10 December 2022

The trustees present their report with the financial statements of the charity for the year ended 10th December 2022.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

During this year we began as a church to operate somewhat normally post covid and we enjoyed having normal regular services once again.

We are once again indebted to Lydia House Trust for the use of the building on a Sunday for our services on a no charge basis. Our weekly offerings have been affected due to people not carrying cash although we have tried to mitigate this by having a card machine available for people to use after the service. Our service numbers have continued to grow with new families joining our Sunday worship services.

Leadership and Staff

The trustees corporately hold responsibility for the financial health of the church but the day to day responsibility is held by the senior pastors and assistant pastors. Their role is one of spiritual leadership, direction and the logistical and administrative responsibilities are held by the vision team. Trustee meetings are attended by the trustees and the senior pastors.

The trustees are continuing to look to transition the senior pastors to a more wider role and during 2023 will be advertising for a lead pastor to support the staff and leadership as the church moves forward.

Foreign Missions

The senior pastors did not travel during the year to the Far East but travelled to the United States for a conference. Once again we enjoyed the ministry of various leaders from India during the year.

Freedom Tots, Kids and Youth

This ministry has exploded in numbers and we are indebted to the leaders of these groups for the work they do with the young people on a weekly basis.

In closing

The trustees would like to say a huge thanks for the support of all the partners to the charity who give their time and their resources in such a wonderful way. We would also like to place on record our deepest thanks to the Senior Pastors/Founders, The Vision Team and the Assistant Pastors for their generous service and support. The charity is blessed to have such a wonderful group of volunteers to support all that we are endeavouring to achieve.

Signed by Mrs. Susan McVicar
Chair of Trustees

OBJECTIVES AND ACTIVITIES

Objectives and aims

The freedom centre aims to promote the advancement of the Christian religion in Great Britain and throughout the world.

The Freedom Centre
Report of the Trustees
for the Year Ended 10 December 2022

FINANCIAL REVIEW

Reserves policy

The charity holds unrestricted funds at the year end. These are maintained in order to fund working capital needs, to fund unexpected expenditure, for example when projects overrun or unplanned events occur and to fund shortfalls in income, when income does not reach expected levels. We are pleased to say income was up in this past year and we have earmarked the increase in unrestricted funds to update equipment and giving to other charities who have similar aims to ourselves.

This approach is based on an understanding of the income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates.

Restricted funds:-

All restricted funds were spent during the course of the year under review, no balance remained at the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are voluntary positions. New trustees are appointed by existing trustees through an open recruitment process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1106874

Principal address

Suite 212, City House
131 Friargate
Preston
Lancashire
PR1 2EF

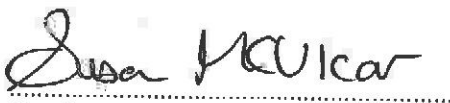
Trustees

Mrs L Phillips
Mrs C Woods
Mrs S A McVicar

Independent Examiner

McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

Approved by order of the board of trustees onSeptember 2023 and signed on its behalf by:



Mrs S A McVicar - Trustee

Independent Examiner's Report to the Trustees of
The Freedom Centre

Independent examiner's report to the trustees of The Freedom Centre

I report to the charity trustees on my examination of the accounts of The Freedom Centre (the Trust) for the year ended 10 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Martin Garry

McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

6 September 2023

The Freedom Centre

**Statement of Financial Activities
for the Year Ended 10 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	10.12.22 Total funds £	10.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		101,731	2,400	104,131	137,160
Investment income	2	16	-	16	3
Total		<u>101,747</u>	<u>2,400</u>	<u>104,147</u>	<u>137,163</u>
EXPENDITURE ON					
Raising funds	3	20,997	-	20,997	4,519
Charitable activities					
Foreign Missions		-	-	-	-
Resorces		8,089	-	8,089	-
Catering & cleaning		1,145	-	1,145	-
Missions		-	-	-	70
Donations made		63,660	2,400	66,060	9,577
Overseas training and conferences		7,719	-	7,719	-
Other		-	-	-	103,582
Total		<u>101,610</u>	<u>2,400</u>	<u>104,010</u>	<u>117,748</u>
NET INCOME		137	-	137	19,415
RECONCILIATION OF FUNDS					
Total funds brought forward		53,636	-	53,636	34,221
TOTAL FUNDS CARRIED FORWARD		<u>53,773</u>	<u>-</u>	<u>53,773</u>	<u>53,636</u>

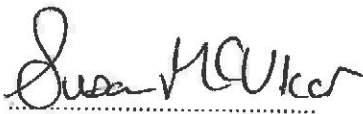
The notes form part of these financial statements

The Freedom Centre

Statement of Financial Position
10 December 2022

	Notes	Unrestricted fund £	Restricted fund £	10.12.22 Total funds £	10.12.21 Total funds £
FIXED ASSETS					
Tangible assets	6	2,973	-	2,973	4,059
CURRENT ASSETS					
Debtors	7	5,336	-	5,336	6,292
Cash at bank		46,463	-	46,463	44,287
		<u>51,799</u>	-	<u>51,799</u>	<u>50,579</u>
CREDITORS					
Amounts falling due within one year	8	(999)	-	(999)	(1,002)
NET CURRENT ASSETS		<u>50,800</u>	-	<u>50,800</u>	<u>49,577</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>53,773</u>	-	<u>53,773</u>	<u>53,636</u>
NET ASSETS		<u>53,773</u>	-	<u>53,773</u>	<u>53,636</u>
FUNDS					
Unrestricted funds	9			53,773	53,636
TOTAL FUNDS				<u>53,773</u>	<u>53,636</u>

The financial statements were approved by the Board of Trustees and authorised for issue onSeptember 2023 and were signed on its behalf by:



S A McVicar - Trustee

The notes form part of these financial statements

The Freedom Centre

Notes to the Financial Statements
for the Year Ended 10 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2022

2. INVESTMENT INCOME

	10.12.22	10.12.21
Deposit account interest	£ 16	£ 3
	<u>16</u>	<u>3</u>

3. RAISING FUNDS

Raising donations and legacies

	10.12.22	10.12.21
Resources	£	£
Events	435	2,568
Book costs	1,356	1,518
Support costs	120	120
	19,086	313
	<u>20,997</u>	<u>4,519</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Mrs S.A. McVicar, a trustee of the charity, was paid £18,000 during the year in the form of remuneration.

Trustees' expenses

There were no trustees' expenses paid for the year ended 10 December 2022 nor for the year ended 10 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	137,160	-	137,160
Investment income	3	-	3
Total	<u>137,163</u>	<u>-</u>	<u>137,163</u>
EXPENDITURE ON			
Raising funds	4,519	-	4,519
Charitable activities			
Missions	70	-	70
Donations made	9,577	-	9,577
Other	103,582	-	103,582
Total	<u>117,748</u>	<u>-</u>	<u>117,748</u>
NET INCOME	19,415	-	19,415

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	34,221	-	34,221
TOTAL FUNDS CARRIED FORWARD	53,636	-	53,636

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 11 December 2021 and 10 December 2022	500	7,300	7,800
DEPRECIATION			
At 11 December 2021	500	3,241	3,741
Charge for year	-	1,086	1,086
At 10 December 2022	500	4,327	4,827
NET BOOK VALUE			
At 10 December 2022	-	2,973	2,973
At 10 December 2021	-	4,059	4,059

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	10.12.22 £	10.12.21 £
Gift Aid	-	6,292
Prepayments	5,336	-
	5,336	6,292

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	10.12.22	10.12.21
	£	£
Trade creditors	999	1,002
	<u>999</u>	<u>1,002</u>

9. MOVEMENT IN FUNDS

	At 11.12.21	Net movement in funds	At 10.12.22
	£	£	£
Unrestricted funds			
General fund	53,636	137	53,773
	<u>53,636</u>	<u>137</u>	<u>53,773</u>
TOTAL FUNDS	<u>53,636</u>	<u>137</u>	<u>53,773</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	101,747	(101,610)	137
Restricted funds			
Restricted Funds	2,400	(2,400)	-
	<u>104,147</u>	<u>(104,010)</u>	<u>137</u>
TOTAL FUNDS	<u>104,147</u>	<u>(104,010)</u>	<u>137</u>

Comparatives for movement in funds

	At 11.12.20	Net movement in funds	At 10.12.21
	£	£	£
Unrestricted funds			
General fund	34,221	19,415	53,636
	<u>34,221</u>	<u>19,415</u>	<u>53,636</u>
TOTAL FUNDS	<u>34,221</u>	<u>19,415</u>	<u>53,636</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	137,163	(117,748)	19,415
	<u>137,163</u>	<u>(117,748)</u>	<u>19,415</u>
TOTAL FUNDS	<u>137,163</u>	<u>(117,748)</u>	<u>19,415</u>

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2022

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	<u>At</u> 11.12.20 £	<u>Net</u> movement in funds £	<u>At</u> 10.12.22 £
Unrestricted funds			
General fund	34,221	19,552	53,773
TOTAL FUNDS	<u>34,221</u>	<u>19,552</u>	<u>53,773</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<u>Incoming</u> resources £	<u>Resources</u> expended £	<u>Movement</u> in funds £
Unrestricted funds			
General fund	238,910	(219,358)	19,552
Restricted funds			
Restricted Funds	2,400	(2,400)	-
TOTAL FUNDS	<u>241,310</u>	<u>(221,758)</u>	<u>19,552</u>

10. RELATED PARTY DISCLOSURES

During the year the charity has been granted rent free use of a property owned by Lydia House Trust, a charity that S.A. McVicar is also a trustee of.

The Freedom Centre

Detailed Statement of Financial Activities
for the Year Ended 10 December 2022

	10.12.22 £	10.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	85,243	116,398
Gift aid refunds	18,888	20,762
	<u>104,131</u>	<u>137,160</u>
Investment income		
Deposit account interest	16	3
	<u>16</u>	<u>3</u>
Total incoming resources	<u>104,147</u>	<u>137,163</u>
EXPENDITURE		
Raising donations and legacies		
Resources	435	2,568
Events	1,356	1,518
Book costs	120	120
	<u>1,911</u>	<u>4,206</u>
Charitable activities		
Donations made	2,594	218
Overseas training & conference	8,581	-
Missions	-	70
	<u>11,175</u>	<u>288</u>
Support costs		
Management		
Motor expenses	1,203	4,444
Insurance	848	834
Light and heat	3,987	3,241
Telephone	3,159	2,838
Post, stationery and website	733	2,182
Support costs	2,933	2,340
Subscriptions	273	342
Hospitality	1,145	554
Gifts and consultancy	637	6,256
Pastoral contributions	73,600	87,600
Computer equipment	1,086	1,363
	<u>89,604</u>	<u>111,994</u>
Governance costs		
Accountancy and legal fees	1,320	1,260
	<u>1,320</u>	<u>1,260</u>
Total resources expended	<u>104,010</u>	<u>117,748</u>
Net income	<u>137</u>	<u>19,415</u>

This page does not form part of the statutory financial statements

FREEDOM CENTRE

England & Wales - Charity number 1106874

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 10 December 2021
for
The Freedom Centre

McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

The Freedom Centre

**Contents of the Financial Statements
for the Year Ended 10 December 2021**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 10

The Freedom Centre
Report of the Trustees
for the Year Ended 10 December 2021

The trustees present their report with the financial statements of the charity for the year ended 10th December 2021.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

This was again an unusual year for the Freedom Centre as the pandemic continued to affect the work of the charity. The weekly services at some times were online as advised by Government. We were able to meet other weeks as the Government guidelines allowed, which was a blessing to all concerned. We continue to be indebted to Lydia House Trust for the continued use of their building on a free of charge basis. Our weekly offerings were affected, due to not meeting sometimes, but again as last year that did not affect the overall income of the charity. We were blessed as a charity to receive a gift, due to an inheritance, of £17,000, which was a one-off gift.

Leadership and Staff

The trustees corporately hold responsibility for the financial health of the church but the day to day responsibility is held by the Senior Pastors and Assistant Pastors. Their role is one of spiritual leadership and direction and the logistical and administrative responsibilities are held by the Vision Team. Trustee meetings are attended by the Trustees and the Senior Pastors in an intermediary role.

The Trustees are also making provision for the transition of their Senior Pastors towards working more extensively in mission work around the world. This will eventually mean looking at filling a Pastoral position within the church on a full time and paid basis. This transition will obviously take time and will be achieved as God leads.

The Trustees want to note their indebtedness to their Senior Pastors for their many years of both unpaid service and also very low salaries at other times. This being the case, during this year we paid extra sums to them to go towards their own pension arrangements. We have also started a pension account for the future which is ring fenced and will be added to in due course to meet future pension payments.

Foreign Missions

Due to the pandemic the Senior Pastors did not travel to the Far East as they usually do. However we did have some online teaching from some of our partners in India, Malaysia and the USA. We also made some donations to our contacts particularly in India to help with Covid related hospital treatment and also in one case a funeral.

Freedom Tots, Kids and Youth

This is a growing ministry within the church and we are seeing huge growth as families are attracted to the church and the work that we do.

In Closing

The trustees would like to place on record their thanks for the support of the partners of the church who gave their time and their finances to help the charity achieve our goals and aims. We are blessed to have such a wonderful church community for which we give thanks to God. We would also like to place on record our thanks to the Senior Pastors, the Assistant Pastors and the Vision Team for their generous service. The charity is also blessed to have a whole team of volunteers to help with the work it endeavours to achieve.

Signed by Mrs. Susan McVicar
Chair of Trustees

OBJECTIVES AND ACTIVITIES

Objectives and aims

The freedom centre aims to promote the advancement of the Christian religion in Great Britain and throughout the world.

The Freedom Centre
Report of the Trustees
for the Year Ended 10 December 2021

FINANCIAL REVIEW

Reserves policy

The charity holds unrestricted funds at the year end. These are maintained in order to fund working capital needs, to fund unexpected expenditure, for example when projects overrun or unplanned events occur and to fund shortfalls in income, when income does not reach expected levels. We are pleased to say income was up in this past year and we have earmarked the increase in unrestricted funds to update equipment and giving to other charities who have similar aims to ourselves.

This approach is based on an understanding of the income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates.

Restricted funds:-

No restricted funds were held throughout the course of the year under review.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are voluntary positions. New trustees are appointed by existing trustees through an open recruitment process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1106874

Principal address

Suite 212, City House
131 Friargate
Preston
Lancashire
PR1 2EF

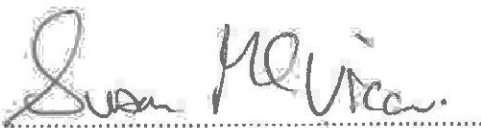
Trustees

Mrs L Phillips
Mrs C Woods
Mrs S A McVicar

Independent Examiner

McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

Approved by order of the board of trustees on ^{31st}.....August 2022 and signed on its behalf by:



Mrs S A McVicar - Trustee

Independent Examiner's Report to the Trustees of
The Freedom Centre

Independent examiner's report to the trustees of The Freedom Centre

I report to the charity trustees on my examination of the accounts of The Freedom Centre (the Trust) for the year ended 10 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Martin Garry
BA (Hons), FCA
McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

25 August 2022

The Freedom Centre

Statement of Financial Activities
for the Year Ended 10 December 2021


	Notes	Unrestricted fund £	Restricted fund £	10.12.21 Total funds £	10.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		137,160	-	137,160	114,048
Investment income	2	<u>3</u>	<u>-</u>	<u>3</u>	<u>-</u>
Total		137,163	-	137,163	114,048
 EXPENDITURE ON					
Raising funds	3	4,519	-	4,519	9,320
Charitable activities					
Missions		70	-	70	-
Donations made		9,577	-	9,577	627
Overseas training and conferences		-	-	-	211
Other		<u>103,582</u>	<u>-</u>	<u>103,582</u>	<u>77,268</u>
Total		117,748	-	117,748	87,426
NET INCOME		19,415	-	19,415	26,622
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>34,221</u>	<u>-</u>	<u>34,221</u>	<u>7,599</u>
TOTAL FUNDS CARRIED FORWARD		<u>53,636</u>	<u>-</u>	<u>53,636</u>	<u>34,221</u>

The notes form part of these financial statements

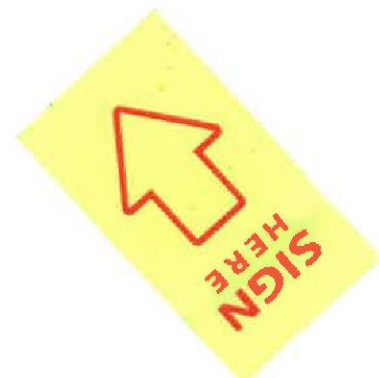
The Freedom Centre
Statement of Financial Position
10 December 2021

	Notes	Unrestricted fund £	Restricted fund £	10.12.21 Total funds £	10.12.20 Total funds £
FIXED ASSETS					
Tangible assets	6	4,058	-	4,058	3,244
CURRENT ASSETS					
Debtors	7	6,292	-	6,292	11,942
Cash at bank		<u>44,287</u>	<u>-</u>	<u>44,287</u>	<u>20,035</u>
		50,579	-	50,579	31,977
CREDITORS					
Amounts falling due within one year	8	<u>(1,001)</u>	<u>-</u>	<u>(1,001)</u>	<u>(1,000)</u>
NET CURRENT ASSETS					
		<u>49,578</u>	<u>-</u>	<u>49,578</u>	<u>30,977</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>53,636</u>	<u>-</u>	<u>53,636</u>	<u>34,221</u>
NET ASSETS					
		<u>53,636</u>	<u>-</u>	<u>53,636</u>	<u>34,221</u>
FUNDS					
Unrestricted funds	9			<u>53,636</u>	<u>34,221</u>
TOTAL FUNDS					
				<u>53,636</u>	<u>34,221</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31st August 2022 and were signed on its behalf by:



S A McVicar - Trustee



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Freedom Centre

**Notes to the Financial Statements - continued
for the Year Ended 10 December 2021**

2. INVESTMENT INCOME

	10.12.21	10.12.20
	£	£
Deposit account interest	<u>3</u>	<u>-</u>

3. RAISING FUNDS

Raising donations and legacies

	10.12.21	10.12.20
	£	£
Resources	2,568	5,202
Room Hire	-	1,300
Events	1,518	1,196
Book costs	120	1,622
Support costs	<u>313</u>	<u>-</u>
	<u>4,519</u>	<u>9,320</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Mrs S.A. McVicar, a trustee of the charity, was paid £35,500 during the year in the form of remuneration.

Trustees' expenses

There were no trustees' expenses paid for the year ended 10 December 2021 nor for the year ended 10 December 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	114,048	-	114,048
EXPENDITURE ON			
Raising funds	9,320	-	9,320
Charitable activities			
Donations made	627	-	627
Overseas training and conferences	211	-	211
Other	<u>77,268</u>	<u>-</u>	<u>77,268</u>
Total	<u>87,426</u>	<u>-</u>	<u>87,426</u>
NET INCOME	26,622	-	26,622
RECONCILIATION OF FUNDS			
Total funds brought forward	7,599	-	7,599

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>34,221</u>	<u>-</u>	<u>34,221</u>
6. TANGIBLE FIXED ASSETS	Plant and machinery £	Computer equipment £	Totals £
COST			
At 11 December 2020	500	5,122	5,622
Additions	<u>-</u>	<u>2,177</u>	<u>2,177</u>
At 10 December 2021	<u>500</u>	<u>7,299</u>	<u>7,799</u>
DEPRECIATION			
At 11 December 2020	500	1,878	2,378
Charge for year	<u>-</u>	<u>1,363</u>	<u>1,363</u>
At 10 December 2021	<u>500</u>	<u>3,241</u>	<u>3,741</u>
NET BOOK VALUE			
At 10 December 2021	<u>-</u>	<u>4,058</u>	<u>4,058</u>
At 10 December 2020	<u>-</u>	<u>3,244</u>	<u>3,244</u>
7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		10.12.21	10.12.20
		£	£
Gift Aid		<u>6,292</u>	<u>11,942</u>
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		10.12.21	10.12.20
		£	£
Trade creditors		<u>1,001</u>	<u>1,000</u>
9. MOVEMENT IN FUNDS	At 11.12.20 £	Net movement in funds £	At 10.12.21 £
Unrestricted funds			
General fund	<u>34,221</u>	<u>19,415</u>	<u>53,636</u>
TOTAL FUNDS	<u>34,221</u>	<u>19,415</u>	<u>53,636</u>

The Freedom Centre

**Notes to the Financial Statements - continued
for the Year Ended 10 December 2021**

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,163	(117,748)	19,415
	<u>137,163</u>	<u>(117,748)</u>	<u>19,415</u>
TOTAL FUNDS	<u>137,163</u>	<u>(117,748)</u>	<u>19,415</u>

Comparatives for movement in funds

	At 11.12.19 £	Net movement in funds £	At 10.12.20 £
Unrestricted funds			
General fund	7,599	26,622	34,221
	<u>7,599</u>	<u>26,622</u>	<u>34,221</u>
TOTAL FUNDS	<u>7,599</u>	<u>26,622</u>	<u>34,221</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,048	(87,426)	26,622
	<u>114,048</u>	<u>(87,426)</u>	<u>26,622</u>
TOTAL FUNDS	<u>114,048</u>	<u>(87,426)</u>	<u>26,622</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 11.12.19 £	Net movement in funds £	At 10.12.21 £
Unrestricted funds			
General fund	7,599	46,037	53,636
	<u>7,599</u>	<u>46,037</u>	<u>53,636</u>
TOTAL FUNDS	<u>7,599</u>	<u>46,037</u>	<u>53,636</u>

The Freedom Centre

**Notes to the Financial Statements - continued
for the Year Ended 10 December 2021**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	251,211	(205,174)	46,037
	<u>251,211</u>	<u>(205,174)</u>	<u>46,037</u>
TOTAL FUNDS	<u>251,211</u>	<u>(205,174)</u>	<u>46,037</u>

10. RELATED PARTY DISCLOSURES

During the year the charity has been granted rent free use of a property owned by Lydia House Trust, a charity that S.A. McVicar is also a trustee of.



FREEDOM CENTRE

England & Wales - Charity number 1106874

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 10 December 2020
for
The Freedom Centre

McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

The Freedom Centre
Report of the Trustees
for the Year Ended 10 December 2020

The trustees present their report with the financial statements of the charity for the year ended 10th December 2019.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

This was a very unusual year for the Freedom Centre as the pandemic impacted the work of the charity quite dramatically. This happened in several ways, including having to go online instead of meeting physically as a church, which after learning to adapt, worked very well for us. We were able to meet certain weeks as the Government guidelines allowed, which was a blessing to all concerned. We are indebted to Lydia House Trust for the continued use of their building on a free of charge basis. Our weekly offerings were affected but that did not affect the overall income of the charity.

Leadership and Staff

The trustees corporately hold responsibility for the financial health of the church but the day to day responsibility is held by the Senior Pastors and Assistant Pastors. Their role is one of spiritual leadership and direction and the logistical and administrative responsibilities are held by the Vision Team. Trustee meetings are attended by the Trustees and the Senior Pastors in an intermediary role.

Ministry

The Freedom Centre works to fulfil its objective of advancing the Christian Faith through ministering to the attendees and partners of the church as well as importantly to those outside of the church both locally, nationally and internationally.

We also encourage our attendees to actively share their faith in a modern and vibrant way.

Pastoral ministry was carried out by the Pastoral Team. We continued to teach our children in the church spiritual truths in a relevant way even though most of it was achieved online.

We continue to work with a number of agencies in the city and have seconded people to the charity Luv Preston in order to serve the people of Preston practically through their Foodbank and Drop-In.

The regular partnership with NGM did not occur this year due to the pandemic.

Foreign Missions

Due to the pandemic the Senior Pastors did not travel to the Far East as they usually do. However we did have some online teaching from some of our partners in India, Malaysia and the USA. This was extremely well received.

New book

Senior Co-Pastor Jack B. McVicar wrote his fourth book during the pandemic called '40 DAYS MANNA FROM HEAVEN' which is a compilation of daily messages he wrote to our partners during the early days of the pandemic. The book was sent to various nations including India, New Zealand, Malaysia, Dubai and the USA.

In Closing

The trustees would like to place on record their thanks for the support of the partners of the church who gave their time and their finances to help the charity achieve our goals and aims. We would also like to place on record our thanks to the Senior Pastors, the Assistant Pastors and the Vision Team for their generous service.

The Freedom Centre
Report of the Trustees
for the Year Ended 10 December 2020

Signed by Mrs. Susan McVicar
Chair of Trustees

OBJECTIVES AND ACTIVITIES

Objectives and aims

The freedom centre aims to promote the advancement of the Christian religion in Great Britain and throughout the world.

FINANCIAL REVIEW

Reserves policy

The charity holds unrestricted funds at the year end. These are maintained in order to fund working capital needs, to fund unexpected expenditure, for example when projects overrun or unplanned events occur and to fund shortfalls in income, when income does not reach expected levels. We are pleased to say income was up in this past year and we have earmarked the increase in unrestricted funds to update equipment and giving to other charities who have similar aims to ourselves.

This approach is based on an understanding of the income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which the charity operates.

Restricted funds:-

No restricted funds were held throughout the course of the year under review.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are voluntary positions. New trustees are appointed by existing trustees through an open recruitment process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1106874

Principal address

Suite 212, City House
131 Friargate
Preston
Lancashire
PR1 2EF

Trustees

Mrs L Phillips
Mrs C Woods
Mrs S A McVicar

Independent Examiner

McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

The Freedom Centre
Report of the Trustees
for the Year Ended 10 December 2020

Approved by order of the board of trustees on and signed on its behalf by:

.....

Mrs S A McVicar - Trustee

**Independent Examiner's Report to the Trustees of
The Freedom Centre**

Independent examiner's report to the trustees of The Freedom Centre

I report to the charity trustees on my examination of the accounts of The Freedom Centre (the Trust) for the year ended 10 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Martin Garry
BA (Hons), FCA
McDade Roberts Accountants Limited
Chartered Accountants
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

Date:

The Freedom Centre

Statement of Financial Activities
for the Year Ended 10 December 2020

	Notes	Unrestricted fund £	Restricted fund £	10.12.20 Total funds £	10.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		114,048	-	114,048	100,057
Investment income	2	-	-	-	1
Total		114,048	-	114,048	100,058
EXPENDITURE ON					
Raising funds		9,320	-	9,320	9,927
Charitable activities					
Foreign Missions		-	-	-	6,571
Resorces		-	-	-	(40)
Donations made		627	-	627	3,284
Overseas training and conferences		211	-	211	4,196
Other		77,268	-	77,268	84,603
Total		87,426	-	87,426	108,541
NET INCOME/(EXPENDITURE)		26,622	-	26,622	(8,483)
RECONCILIATION OF FUNDS					
Total funds brought forward		7,599	-	7,599	16,082
TOTAL FUNDS CARRIED FORWARD		34,221	-	34,221	7,599

The notes form part of these financial statements

The Freedom Centre

Statement of Financial Position

10 December 2020

	Notes	Unrestricted fund £	Restricted fund £	10.12.20 Total funds £	10.12.19 Total funds £
FIXED ASSETS					
Tangible assets	5	3,244	-	3,244	1,087
CURRENT ASSETS					
Debtors	6	11,942	-	11,942	4,336
Cash at bank and in hand		20,035	-	20,035	3,176
		<u>31,977</u>	<u>-</u>	<u>31,977</u>	<u>7,512</u>
CREDITORS					
Amounts falling due within one year	7	(1,000)	-	(1,000)	(1,000)
		<u>30,977</u>	<u>-</u>	<u>30,977</u>	<u>6,512</u>
NET CURRENT ASSETS					
		<u>34,221</u>	<u>-</u>	<u>34,221</u>	<u>7,599</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>34,221</u>	<u>-</u>	<u>34,221</u>	<u>7,599</u>
NET ASSETS					
		<u>34,221</u>	<u>-</u>	<u>34,221</u>	<u>7,599</u>
FUNDS					
Unrestricted funds	8			<u>34,221</u>	<u>7,599</u>
TOTAL FUNDS					
				<u>34,221</u>	<u>7,599</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
S A McVicar - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2020

2. INVESTMENT INCOME

	10.12.20	10.12.19
	£	£
Deposit account interest	-	1
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Mrs S.A. McVicar, a trustee of the charity, was paid £20,750 during the year in the form of remuneration.

Trustees' expenses

There were no trustees' expenses paid for the year ended 10 December 2020 nor for the year ended 10 December 2019.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	100,057	-	100,057
Investment income	<u> 1</u>	<u> -</u>	<u> 1</u>
Total	100,058	-	100,058
 EXPENDITURE ON			
Raising funds	9,927	-	9,927
Charitable activities			
Foreign Missions	6,571	-	6,571
Resorces	(40)	-	(40)
Donations made	3,284	-	3,284
Overseas training and conferences	4,196	-	4,196
Other	<u> 84,603</u>	<u> -</u>	<u> 84,603</u>
Total	108,541	-	108,541
 NET INCOME/(EXPENDITURE)	 (8,483)	 -	 (8,483)
 RECONCILIATION OF FUNDS			
Total funds brought forward	16,082	-	16,082
 TOTAL FUNDS CARRIED FORWARD	 <u> 7,599</u>	 <u> -</u>	 <u> 7,599</u>

The Freedom Centre

**Notes to the Financial Statements - continued
for the Year Ended 10 December 2020**

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 11 December 2019	500	2,094	2,594
Additions	-	3,028	3,028
	<hr/>	<hr/>	<hr/>
At 10 December 2020	500	5,122	5,622
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 11 December 2019	400	1,107	1,507
Charge for year	100	771	871
	<hr/>	<hr/>	<hr/>
At 10 December 2020	500	1,878	2,378
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 10 December 2020	-	3,244	3,244
	<hr/>	<hr/>	<hr/>
At 10 December 2019	100	987	1,087
	<hr/>	<hr/>	<hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	10.12.20 £	10.12.19 £
Other debtors	-	1,669
Gift Aid	11,942	2,667
	<hr/>	<hr/>
	11,942	4,336
	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	10.12.20 £	10.12.19 £
Trade creditors	1,000	1,000
	<hr/>	<hr/>

8. MOVEMENT IN FUNDS

	At 11.12.19 £	Net movement in funds £	At 10.12.20 £
Unrestricted funds			
General fund	7,599	26,622	34,221
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	7,599	26,622	34,221
	<hr/>	<hr/>	<hr/>

The Freedom Centre

**Notes to the Financial Statements - continued
for the Year Ended 10 December 2020**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,048	(87,426)	26,622
TOTAL FUNDS	<u>114,048</u>	<u>(87,426)</u>	<u>26,622</u>

Comparatives for movement in funds

	At 11.12.18 £	Net movement in funds £	At 10.12.19 £
Unrestricted funds			
General fund	16,082	(8,483)	7,599
TOTAL FUNDS	<u>16,082</u>	<u>(8,483)</u>	<u>7,599</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,058	(108,541)	(8,483)
TOTAL FUNDS	<u>100,058</u>	<u>(108,541)</u>	<u>(8,483)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 11.12.18 £	Net movement in funds £	At 10.12.20 £
Unrestricted funds			
General fund	16,082	18,139	34,221
TOTAL FUNDS	<u>16,082</u>	<u>18,139</u>	<u>34,221</u>

The Freedom Centre

Notes to the Financial Statements - continued
for the Year Ended 10 December 2020

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,106	(195,967)	18,139
TOTAL FUNDS	<u>214,106</u>	<u>(195,967)</u>	<u>18,139</u>

9. RELATED PARTY DISCLOSURES

During the year the charity has been granted rent free use of a property owned by Lydia House Trust, a charity that S.A. McVicar is also a trustee of.