

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

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for the Year Ended 10 December 2024**

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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>53,015</u>	<u>-</u>	<u>53,015</u>	<u>30,444</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)
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	9				
Unrestricted funds				53,015	30,444
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

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
TOTAL FUNDS CARRIED FORWARD	<u>30,444</u>	<u>-</u>	<u>30,444</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 11 December 2023 and 10 December 2024	500	7,629	8,129
DEPRECIATION			
At 11 December 2023	500	5,474	5,974
Charge for year	-	1,148	1,148
At 10 December 2024	500	6,622	7,122
NET BOOK VALUE			
At 10 December 2024	-	1,007	1,007
At 10 December 2023	-	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
	<u>772</u>	<u>3,554</u>

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

9. MOVEMENT IN FUNDS

	At 11.12.23 £	Net movement in funds £	At 10.12.24 £
Unrestricted funds			
General fund	30,444	22,571	53,015
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 £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,364	(109,793)	22,571
TOTAL FUNDS	<u>132,364</u>	<u>(109,793)</u>	<u>22,571</u>

Comparatives for 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
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>
Total incoming resources		
	<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
	<u>90,842</u>	<u>91,302</u>
Finance		
Bank charges	31	-
Information technology		
Repairs and renewals	1,581	-
Governance costs		
Sundries	115	20
Accountancy and legal fees	1,410	1,356
	<u>1,525</u>	<u>1,376</u>
Total resources expended	<u>109,793</u>	<u>115,019</u>
Net income/(expenditure)	<u><u>22,571</u></u>	<u><u>(23,329)</u></u>

This page does not form part of the statutory financial statements