

LIBERTY CHRISTIAN CENTRE (HEMEL HEMPSTEAD)

England & Wales · Charity number 1125675

Details

Status Registered

Legal form Trust

Registered 2008-09-01

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

Contact

Address 21 Dunlin Road
Hemel Hempstead
HP2 6LU

Phone 07846812107

Email maurice_yeboah@yahoo.co.uk

Website www.libertychristiancentre.org.uk

Activities

Objects: A TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN HEMEL HEMPSTEAD AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST.B TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FITC TO PROVIDE COMMUNITY FACILITIES FOR EDUCATIONAL, RECREATIONAL AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR PERSONS WHO HAVE NEED BY REASON OF THEIR YOUTH POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN HEMEL HEMPSTEAD AFORESAID AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME THINK FIT

Activities: The principal activities are Christian Worship and involvement of various ministries and ministers of religion in propagating Christian tenents to members(and non-members) of the Ministry

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** HEMEL HEMPSTEAD
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£63,058	£58,366	-	-
2023-12-31	£97,417	£58,016	-	-
2022-12-31	£43,361	£53,269	-	-
2021-12-31	£55,306	£41,280	-	-
2020-12-31	£43,293	£43,722	-	-

Trustees

Name	Role	Appointed
Rev MAURICE ADDO-YEBOAH	Chair	
Denisia Coleman		2016-05-08
MR ERMMANUEL DARKO		2016-05-08
Rev WILLIAM SMART ASANTE		

LIBERTY CHRISTIAN CENTRE (HEMEL HEMPSTEAD)

England & Wales - Charity number 1125675

Accounts

Registered number
1125675

Liberty Christian Centre (Hemel Hempstead)

Report and Accounts

31 December 2024

Liberty Christian Centre (Hemel Hempstead)
Report and accounts
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**Liberty Christian Centre (Hemel Hempstead)
Charity Information**

Trustees

Rev. Maurice Addo-Yeboah
Rev. William Smart Asante
Mr Emmanuel Darko
Ms Denisia Coleman

Secretary

Rev. Maurice Addo-Yeboah

Accountants

Ephraman & Co
Chartered Certified Accountants
4 South Walk
West Wickham
Kent
BR4 9JA

Registered Charity number

1125675

Liberty Christian Centre (Hemel Hempstead)

Registered number: 1125675

Trustees' Report

The trustees present their report and accounts for the year ended 31 December 2024.

Principal activities

The charity's principal activity during the year continued to be the running of a church. The preaching of the gospel and advancement of Christian religion, and the alleviation of poverty and helping the weak and vulnerable in society

Trustees

The following persons served as trustees during the year:

Rev. Maurice Addo-Yeboah
Rev. William Smart Asante
Mr Emmanuel Darko
Ms Denisia Coleman

This report was approved by the board on 22 October 2025 and signed on its behalf.

Rev. Maurice Addo-Yeboah
Trustee

**Liberty Christian Centre (Hemel Hempstead)
Independent Examiner's Report**

Independent Examiner's report to the trustees of Liberty Christian Centre (Hemel Hempstead)

We report on the Financial Statements for the year ended 31 December 2024 set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- To state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Afari E. Banwell FCCA
Ephraman & Co
Chartered Certified Accountants
4 South Walk
BR4 9JA

22 October 2025

Liberty Christian Centre (Hemel Hempstead)
Statement of Financial Affairs
for the year ended 31 December 2024

	Notes	2024 £	2023 £
Incoming Resources		63,058	97,417
Direct Charitable Expenditure		(48,681)	(48,548)
Gross surplus		<u>14,377</u>	<u>48,869</u>
Management & Administration		(9,685)	(9,468)
Operating surplus	2	<u>4,692</u>	<u>39,401</u>
Surplus on ordinary activities		<u>4,692</u>	<u>39,401</u>
Surplus for the financial year		<u>4,692</u>	<u>39,401</u>
Funds brought forward		64,959	25,558
Total Funds		<u><u>69,651</u></u>	<u><u>64,959</u></u>

Liberty Christian Centre (Hemel Hempstead)
Balance Sheet
as at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	5,093	5,258
Current assets			
Cash at bank and in hand		65,008	60,136
Creditors: amounts falling due within one year	4	(450)	(435)
Net current assets		<u>64,558</u>	<u>59,701</u>
Net assets		<u>69,651</u>	<u>64,959</u>
Funds			
Funds	5	69,651	64,959
Total funds		<u>69,651</u>	<u>64,959</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit.

The members have not required the charity to obtain an audit.

The trustees acknowledge their responsibilities for complying with the requirements of the Charity law with respect to accounting records and the preparation of accounts.

Rev. Maurice Addo-Yeboah
Chair of Trustees
Approved by the board on 22 October 2025

Liberty Christian Centre (Hemel Hempstead)
Notes to the Accounts
for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents donations and gifts to the church.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Church Equipment	20% reducing balance
Furniture & Fittings	20% reducing balance

2 Operating surplus	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>1,273</u>	<u>1,315</u>
 3 Tangible fixed assets		Equipment & Furniture £
Cost		
At 1 January 2024		16,540
Additions		<u>1,108</u>
At 31 December 2024		<u>17,648</u>
Depreciation		
At 1 January 2024		11,282
Charge for the year		<u>1,273</u>
At 31 December 2024		<u>12,555</u>
Net book value		
At 31 December 2024		<u>5,093</u>
At 31 December 2023		<u>5,258</u>
 4 Creditors: amounts falling due within one year	2024	2023
	£	£
Other creditors	<u>450</u>	<u>435</u>

Liberty Christian Centre (Hemel Hempstead)
Notes to the Accounts
for the year ended 31 December 2024

5 Funds	2024
	£
At 1 January 2024	64,959
Surplus for the year	4,692
	<hr/>
At 31 December 2024	<u>69,651</u>

Liberty Christian Centre (Hemel Hempstead)
Schedule to Statement of Financial Affairs
for the year ended 31 December 2024

	2024	2023
	£	£
Incoming Resources		
Gifts, Donations & Gift Aid	<u>63,058</u>	<u>97,417</u>
Direct Charitable Expenditure		
Ministry Expense	2,414	1,630
Rent & Rates and related Exp	33,569	33,364
Light, Heat & Water	3,808	5,091
Ministry Gifts & Honoraria	3,491	2,930
Evangelism & Missions	-	1,335
Church Welfare	2,453	2,648
Other direct costs	<u>2,946</u>	<u>1,550</u>
	<u>48,681</u>	<u>48,548</u>
Management & Administration		
General administrative expenses:		
Telephone and fax	503	485
Transport & Travel	-	2,016
IT & Software	3,180	3,431
Subscriptions & Affiliations	1,173	376
Bank charges	16	10
Insurance	661	-
Outside Services	-	125
Repairs and maintenance	160	-
Depreciation	1,273	1,315
Sundry expenses	<u>879</u>	<u>1,275</u>
	<u>7,845</u>	<u>9,033</u>
Legal and professional costs:		
Accountancy fees	450	435
Other legal and professional	<u>1,390</u>	<u>-</u>
	<u>1,840</u>	<u>435</u>
	<u>9,685</u>	<u>9,468</u>

LIBERTY CHRISTIAN CENTRE (HEMEL HEMPSTEAD)

England & Wales - Charity number 1125675

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Registered number
1125675

Liberty Christian Centre (Hemel Hempstead)

Report and Accounts

31 December 2023

Liberty Christian Centre (Hemel Hempstead)
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Liberty Christian Centre (Hemel Hempstead)
Charity Information

Trustees

Rev. Maurice Addo-Yeboah
Rev. William Smart Asante
Mr Emmanuel Darko
Ms Denisia Coleman

Secretary

Rev. Maurice Addo-Yeboah

Accountants

Ephraman & Co
Chartered Certified Accountants
4 South Walk
West Wickham
Kent
BR4 9JA

Registered Charity number

1125675

Liberty Christian Centre (Hemel Hempstead)
Registered number: 1125675
Trustees' Report

The trustees present their report and accounts for the year ended 31 December 2023.

Principal activities

The charity's principal activity during the year continued to be the running of a church. The preaching of the gospel and advancement of Christian religion, and the alleviation of poverty and helping the weak and vulnerable in society

Trustees

The following persons served as trustees during the year:

Rev. Maurice Addo-Yeboah
Rev. William Smart Asante
Mr Emmanuel Darko
Ms Denisia Coleman

This report was approved by the board on 25 October 2024 and signed on its behalf.

Rev. Maurice Addo-Yeboah
Trustee

**Liberty Christian Centre (Hemel Hempstead)
Independent Examiner's Report**

Independent Examiner's report to the trustees of Liberty Christian Centre (Hemel Hempstead)

We report on the Financial Statements for the year ended 31 December 2023 set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- To state whether particular matters have come to my attention

Basis of independent examiner's statement

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Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Afari E. Banwell FCCA
Ephraman & Co
Chartered Certified Accountants
4 South Walk
BR4 9JA

25 October 2024

Liberty Christian Centre (Hemel Hempstead)
Statement of Financial Affairs
for the year ended 31 December 2023

	Notes	2023 £	2022 £
Incoming Resources		97,417	43,361
Direct Charitable Expenditure		(48,548)	(47,459)
Gross surplus/(deficit)		<u>48,869</u>	<u>(4,098)</u>
Management & Administration		(9,468)	(5,810)
Operating surplus/(deficit)	2	<u>39,401</u>	<u>(9,908)</u>
Surplus/(deficit) on ordinary activities		<u>39,401</u>	<u>(9,908)</u>
Surplus/(deficit) for the financial year		<u>39,401</u>	<u>(9,908)</u>
Funds brought forward		25,558	35,466
Total Funds		<u>64,959</u>	<u>25,558</u>

Liberty Christian Centre (Hemel Hempstead)
Balance Sheet
as at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	5,258	4,842
Current assets			
Cash at bank and in hand		60,136	21,141
Creditors: amounts falling due within one year	4	(435)	(425)
Net current assets		<u>59,701</u>	<u>20,716</u>
Net assets		<u>64,959</u>	<u>25,558</u>
Funds			
Funds	5	64,959	25,558
Total funds		<u>64,959</u>	<u>25,558</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit.

The members have not required the charity to obtain an audit.

The trustees acknowledge their responsibilities for complying with the requirements of the Charity law with respect to accounting records and the preparation of accounts.

Rev. Maurice Addo-Yeboah
 Chair of Trustees
 Approved by the board on 25 October 2024

Liberty Christian Centre (Hemel Hempstead)
Notes to the Accounts
for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents donations and gifts to the church.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Church Equipment	20% reducing balance
Furniture & Fittings	20% reducing balance

2 Operating surplus

2023	2022
£	£

This is stated after charging:

Depreciation of owned fixed assets	1,315	1,210
	<hr/>	<hr/>

3 Tangible fixed assets

**Equipment
& Furniture
£**

Cost

At 1 January 2023	14,809
Additions	1,731
At 31 December 2023	<hr/> 16,540

Depreciation

At 1 January 2023	9,967
Charge for the year	1,315
At 31 December 2023	<hr/> 11,282

Net book value

At 31 December 2023	<hr/> 5,258
At 31 December 2022	<hr/> 4,842

4 Creditors: amounts falling due within one year

2023	2022
£	£

Other creditors	435	425
	<hr/>	<hr/>

Liberty Christian Centre (Hemel Hempstead)
Notes to the Accounts
for the year ended 31 December 2023

5 Funds	2023
	£
At 1 January 2023	25,558
Surplus for the year	39,401
At 31 December 2023	<u>64,959</u>

Liberty Christian Centre (Hemel Hempstead)
Schedule to Statement of Financial Affairs
for the year ended 31 December 2023

	2023	2022
	£	£
Incoming Resources		
Gifts, Donations & Gift Aid	<u>97,417</u>	<u>43,361</u>
Direct Charitable Expenditure		
Ministry Expense	1,630	2,578
Rent & Rates and related Exp	33,364	27,909
Light, Heat & Water	5,091	2,690
Ministry Gifts & Honoraria	2,930	7,534
Evangelism & Missions	1,335	1,880
Church Welfare	2,648	2,768
Other direct costs	<u>1,550</u>	<u>2,100</u>
	<u>48,548</u>	<u>47,459</u>
Management & Administration		
Employee costs:		
Motor expenses	-	59
	<u>-</u>	<u>59</u>
General administrative expenses:		
Telephone and fax	485	438
Transport & Travel	2,016	120
IT & Software	3,431	1,567
Subscriptions & Affiliations	376	184
Bank charges	10	10
Insurance	-	579
Outside Services	125	-
Depreciation	1,315	1,210
Sundry expenses	<u>1,275</u>	<u>1,218</u>
	<u>9,033</u>	<u>5,326</u>
Legal and professional costs:		
Accountancy fees	435	425
	<u>435</u>	<u>425</u>
	<u>9,468</u>	<u>5,810</u>

LIBERTY CHRISTIAN CENTRE (HEMEL HEMPSTEAD)

England & Wales - Charity number 1125675

Accounts

Registered number
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Liberty Christian Centre (Hemel Hempstead)

Report and Accounts

31 December 2022

Liberty Christian Centre (Hemel Hempstead)
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**Liberty Christian Centre (Hemel Hempstead)
Charity Information**

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Mr Emmanuel Darko
Ms Denisia Adum

Secretary

Rev. Maurice Addo-Yeboah

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Liberty Christian Centre (Hemel Hempstead)
Registered number: 1125675
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Ms Denisia Adum

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Rev. Maurice Addo-Yeboah
Trustee

**Liberty Christian Centre (Hemel Hempstead)
Independent Examiner's Report**

Independent Examiner's report to the trustees of Liberty Christian Centre (Hemel Hempstead)

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- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Afari E. Banwell FCCA
Ephraman & Co
Chartered Certified Accountants
4 South Walk
BR4 9JA

26 October 2023

Liberty Christian Centre (Hemel Hempstead)
Statement of Financial Affairs
for the year ended 31 December 2022

	Notes	2022 £	2021 £
Incoming Resources		43,361	55,306
Direct Charitable Expenditure		(44,937)	(32,340)
Gross (deficit)/surplus		<u>(1,576)</u>	<u>22,966</u>
Management & Administration		(8,332)	(8,940)
Operating (deficit)/surplus	2	<u>(9,908)</u>	<u>14,026</u>
(Deficit)/surplus on ordinary activities		<u>(9,908)</u>	<u>14,026</u>
(Deficit)/surplus for the financial year		<u>(9,908)</u>	<u>14,026</u>
Funds brought forward		35,466	21,440
Total Funds		<u><u>25,558</u></u>	<u><u>35,466</u></u>

Liberty Christian Centre (Hemel Hempstead)
Balance Sheet
as at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	4,842	5,553
Current assets			
Cash at bank and in hand		21,141	30,308
Creditors: amounts falling due within one year	4	(425)	(395)
Net current assets		<u>20,716</u>	<u>29,913</u>
Net assets		<u>25,558</u>	<u>35,466</u>
Funds			
Funds	5	25,558	35,466
Total funds		<u>25,558</u>	<u>35,466</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit.

The members have not required the charity to obtain an audit.

The trustees acknowledge their responsibilities for complying with the requirements of the Charity law with respect to accounting records and the preparation of accounts.

Rev. Maurice Addo-Yeboah
 Chair of Trustees
 Approved by the board on 25 October 2023

Liberty Christian Centre (Hemel Hempstead)
Notes to the Accounts
for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents donations and gifts to the church.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Church Equipment	20% reducing balance
Furniture & Fittings	20% reducing balance

2 Operating surplus	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,210	1,388
 3 Tangible fixed assets		Equipment & Furniture £
Cost		
At 1 January 2022		14,310
Additions		499
At 31 December 2022		14,809
Depreciation		
At 1 January 2022		8,757
Charge for the year		1,210
At 31 December 2022		9,967
Net book value		
At 31 December 2022		4,842
At 31 December 2021		5,553
 4 Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors	425	395

Liberty Christian Centre (Hemel Hempstead)
Notes to the Accounts
for the year ended 31 December 2022

5 Funds	2022 £
At 1 January 2022	35,466
Deficit for the year	(9,908)
At 31 December 2022	<u>25,558</u>

Liberty Christian Centre (Hemel Hempstead)
Schedule to Statement of Financial Affairs
for the year ended 31 December 2022

	2022	2021
	£	£
Incoming Resources		
Gifts, Donations & Gift Aid	43,361	55,306
Direct Charitable Expenditure		
Ministry Expense	2,578	2,480
Rent & Rates and related Exp	27,909	28,094
Light, Heat & Water	168	50
Ministry Gifts & Honoraria	7,534	800
Evangelism & Missions	1,880	-
Church Welfare	2,768	916
Other direct costs	2,100	-
	<u>44,937</u>	<u>32,340</u>
Management & Administration		
Employee costs:		
Motor expenses	59	173
	<u>59</u>	<u>173</u>
Premises costs:		
Light and heat	2,522	2,443
	<u>2,522</u>	<u>2,443</u>
General administrative expenses:		
Telephone and fax	438	266
Transport & Travel	120	59
IT & Software	1,567	1,666
Subscriptions & Affiliations	184	96
Bank charges	10	18
Insurance	579	2,329
Depreciation	1,210	1,388
Sundry expenses	1,218	107
	<u>5,326</u>	<u>5,929</u>
Legal and professional costs:		
Accountancy fees	425	395
	<u>425</u>	<u>395</u>
	<u>8,332</u>	<u>8,940</u>

LIBERTY CHRISTIAN CENTRE (HEMEL HEMPSTEAD)

England & Wales - Charity number 1125675

Accounts

Registered number
1 125675

Liberty Christian Centre (Hemel Hempstead)

Report and Accounts

31 December 2021

Liberty Christian Centre (Hemel Hempstead)

Report and accounts Contents

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Liberty Christian Centre (Hemel Hempstead)

Charity Information

Trustees

Rev Maurice Addo-Yeboah
Rev William Smart Asante
Mr Emmanuel Darko
Ms Denisia Adum

Secretary

Rev. Maurice Addo-Yeboah

Accountants

Ephraman & Co
Chartered Certified Accountants
4 South Walk
West Wickham
Kent
BR4 9JA

Registered Charity number

1 125675

Liberty Christian Centre (Hemel Hempstead)

Registered number: 1125675

Trustees' Report

The trustees present their report and accounts for the year ended 31 December 2021 .

Principal activities

The charity's principal activity during the year continued to be the running of a church The preaching of the gospel and advancement of Christian religion, and the alleviation of poverty and helping the weak and vulnerable in society

Trustees

The following persons served as trustees during the year.

Rev Maurice Addo-Yeboah
Rev. William Smart Asante
Mr Emmanuel Darko
Ms Denisia Adum

This report was approved by the board on 10 August 2022 and signed on its behalf.

Rev Maurice Addo-Yeboah
Trustee

Liberty Christian Centre (Hemel Hempstead)

Independent Examiner's Report

Independent Examiner's report to the trustees of Liberty Christian Centre (Hemel Hempstead)

We report on the Financial Statements for the year ended 31 December 2021 set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that

Liberty Christian Centre (Hemel Hempstead)

an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the Charities Act,

To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and

To state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit,

Liberty Christian Centre (Hemel Hempstead)

and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection With my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance With section 130 of the Charities Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the

Liberty Christian Centre (Hemel Hempstead)

accounts to be
reached.

Afari E. Barnwell FCCA
Ephraman & Co
Chartered Certified
Accountants,
4 South Walk BR4 9JA
10 August 2022

Liberty Christian Centre (Hemel Hempstead)

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	Notes	2021	2020
Incoming Resources		55,306	43 293
Direct Charitable Expenditure		(32,340)	(30 758)
Gross surplus		22,966	12 535
Management & Administration		(8 940)	(12 964)
Operating surplus/(deficit)	2	14 026	(429)
Surplus/(deficit) on ordinary activities		14 026	(429)
Surplus/(deficit) for the financial year		<u>14 026</u>	<u>(429)</u>
Funds brought forward		21 440	21 869

Liberty Christian Centre (Hemel Hempstead)

Total Funds

35 466 21 440

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	Notes	2021	2020
Fixed assets			
Tangible assets	3	5,553	5,353
Current assets			
Cash at bank and in hand		30,308	16 482
Creditors: amounts falling due within one year	4	(395)	(395)
Net current assets		29,913	16 087
Net assets		<u>35 466</u>	<u>21 440</u>

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Liberty Christian Centre (Hemel Hempstead)

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Funds	
Funds	5
35 466	21 440

Total funds
35 466 21 440

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit.

The members have not required the charity to obtain an audit.

The trustees acknowledge their responsibilities for complying with the requirements of the Charity law with respect to accounting records and the preparation of accounts.

Rev. Maurice Addo-Yeboah
Chair of Trustees
Approved by the board on
10 August 2022

Liberty Christian Centre (Hemel Hempstead)

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1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents donations and gifts to the church.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Church Equipment
20% reducing balance

Liberty Christian Centre (Hemel Hempstead)

Furniture & Fittings 20%
reducing balance

2 Operating surplus 2021
2020

This is stated after charging:

Depreciation of owned fixed assets

1 388

1 338

3 Tangible fixed assets

Improvement to

Cost

At 1 January 2021 12 722

Additions 1 588

At 31 December 2021 14 310

Depreciation

At 1 January 2021

7,369

Charge for the year 1 388

At 31 December 2021 8,757

Net book value

At 31 December 2021 5,553

At 31 December 2020 5 353

4 Creditors: amounts falling
due within one year 2021
2020

Liberty Christian Centre (Hemel
Hempstead)

Notes to the Accounts for
the year ended 31 December
2021

Other creditors	395	395	_____	_____
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5 Funds 2021

At 1 January 2021
21 440 Surplus

Liberty Christian Centre (Hemel Hempstead)
for the year 14
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At 31 December 2021 35 466 _____

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Incoming Resources

Gifts, Donations & Gift Aid

2021

2020

55 306

43 293

Management & Administration

Employee costs.

Motor expenses

173

173

Entertaining

173

41

214

Premises costs.

Light and heat

2,443

3,810

3,810

General administrative expenses.

Telephone and fax

266

761

Transport & Travel

59

50

IT & Software

1 666

1 981

Subscriptions & Affiliations

96

168

Bank charges

18

Insurance

2,329

1 691

Repairs and maintenance

1 388

2,324

Depreciation

107

232

Sundry expenses

5,929

8 545

Legal and professional costs.

Accountancy fees

395

395

395

395

8 940

12,964

Liberty Christian Centre (Hemel Hempstead)

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Direct Charitable Expenditure

Ministry Expense	2 480	1 435
Rent & Rates and related Exp	28 094	26 423
Light, Heat & Water	50	
Ministry Gifts & Honoraria	800	600

Liberty Christian Centre (Hemel Hempstead)

Evangelism & Missions
Church Welfare

	2,088
916	212
32,340	30,758

LIBERTY CHRISTIAN CENTRE (HEMEL HEMPSTEAD)

England & Wales - Charity number 1125675

Accounts

Registered number
1 125675

Liberty Christian Centre (Hemel Hempstead)

Report and Accounts

31 December 2020

Liberty Christian Centre (Hemel Hempstead)

Report and accounts

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Liberty Christian Centre (Hemel Hempstead)
Charity Information

Trustees

Rev Maurice Addo-Yeboah
Rev. William Smart Asante
Mr Samuel Anim
Mr Emmanuel Darko
Ms Denisia Adum
Mrs Alice Addo-Yeboah

Secretary

Rev. Maurice Addo-Yeboah

Accountants

Ephraman & Co
Chartered Certified Accountants
4 South Walk
West Wickham
Kent
BR4 9JA

Registered Charity number

1 125675

Registered number: 1125675

Trustees' Report

The trustees present their report and accounts for the year ended 31 December 2020

Principal activities

The charity's principal activity during the year continued to be the running of a church. The preaching of the gospel and advancement of Christian religion, and the alleviation of poverty and helping the weak and vulnerable in society

Trustees

The following persons served as trustees during the year.

Rev. Maurice Addo-Yeboah
Rev William Smart Asante
Mr Samuel Anim
Joseph Quagraine
Mr Emmanuel Darko
Ms Denisia Adum
Mrs Alice Addo-Yeboah

Liberty Christian Centre (Hemel Hempstead)

This report was approved by the board on 26 August 2021 and signed on its behalf.

Rev. Maurice Addo-Yeboah
Trustee

Independent Examiner's Report

Independent Examiner's report to the trustees of Liberty Christian Centre (Hemel Hempstead) We report on the Financial Statements for the year ended 31 December 2020 set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an Independent examination is needed.

It is my responsibility to.

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- To state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' View and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in, any material respect, the requirements.
 - to keep accounting records in accordance with section 130 of the Charities Act,
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

Liberty Christian Centre (Hemel Hempstead)

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Afari E, Barnwell FCCA
 Ephraman & Co
 Chartered Certified Accountants
 4 South Walk
 BR4 9JA

26 August 2021

Statement of Financial Affairs

for the year ended 31 December 2020

	Notes	2020	2019
Incoming Resources		43,293	51,686
Direct Charitable Expenditure		(30,758)	(31,404)
Gross surplus		12,535	20,282
Management & Administration		(12,964)	(9,500)
(Deficit)/surplus on ordinary activities		(429)	10,782
Operating (deficit)/surplus	2	(429)	10,782
(Deficit)/surplus for the financial year		(429)	10,782
Funds brought forward		21,869	11,087
Total Funds		21,440	21,869

Balance Sheet

as at 31 December 2020

	Notes	2020	2019
Fixed assets			
Tangible assets	3	5,353	6,691
Current assets			
Cash at bank and in hand		16,482	15,573
Creditors: amounts falling due			

Liberty Christian Centre (Hemel Hempstead)

within one year	4	(395)	(395)
Net current assets		16,087	15,178
Net assets		21 440	21 869
Funds			
Funds	5	21 , 440	21 ,869
Total funds		21 440	21,869

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit

The members have not required the charity to obtain an audit.

The trustees acknowledge their responsibilities for complying with the requirements of the Charity law with respect to accounting records and the preparation of accounts.

Rev Maurice Addo-Yeboah
Chair of Trustees
Approved by the board on 26 August 2021

Notes to the Accounts

for the year ended 31 December 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents donations and gifts to the church.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Liberty Christian Centre (Hemel Hempstead)

Church Equipment 20% reducing balance
 Furniture & Fittings 20% reducing balance

2	Operating surplus	2020	2019
	This is stated after charging.		
	Depreciation of owned fixed assets	1,338	1,673
3	Tangible fixed assets		<u> </u>
			Improvement to
	Cost		
	At 1 January 2020		<u>12,722</u>
	At 31 December 2020		<u>12,722</u>
	Depreciation		
	At 1 January 2020		6,031
	Charge for the year		<u>1,338</u>
	At 31 December 2020		7,369
	Net book value		
	At 31 December 2020		<u>5,353</u>
	At 31 December 2019		<u>6,691</u>
4	Creditors: amounts falling due within one year	2020	2019
	Notes to the Accounts for the year ended 31 December 2020		
	Other creditors		395395
		<u> </u>	<u> </u>
5	Funds	2020	
	At 1 January 2020	21,869	
	Deficit for the year	(429)	

Liberty Christian Centre (Hemel Hempstead)

At 31 December 2020

21,440

Liberty Christian Centre (Hemel Hempstead)

Schedule to Statement of Financial Affairs
for the year ended 31 December 2020

Direct Charitable Expenditure

Ministry Expense	1 435	1 ,668
Rent & Rates and related Exp	26,423	26,391
Ministry Gifts & Honoraria	600	1,050
Evangelism & Missions	2,088	1,721
Church Welfare	<u>212</u>	574

Incoming Resources

Gifts, Donations & Gift Aid

Liberty Christian
Centre (Hemel
Hempstead)

	2020	2019
	<u>30,758</u>	<u>31,404</u>
Management & Administration		
Employee costs.		
Motor expenses	173	-
Entertaining	41	-
	214	
Premises costs.		
Light and heat	3,810	<u>3,725</u>
	<u>3,810</u>	<u>3,725</u>
General administrative expenses.		
Telephone and fax	761	756
Admin, Stationery and printing		255
Transport & Travel	50	
IT & Software	1,981	
Subscriptions & Affiliations	168	919
Insurance	1,691	1,566
Repairs and maintenance	2,324	
Depreciation	1,338	
Sundry expenses	232	834
	<u>8,545</u>	<u>5,380</u>
Legal and professional costs.		
Accountancy fees	395	395
	<u>395</u>	<u>395</u>
	<u>12,964</u>	<u>9,500</u>