

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 Mr  
Joseph Quagraine  
Mr Emmanuel Darko  
Ms Denisia Adum  
Mrs Alice Addo-Yeboah

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  
Furniture & Fittings

20% reducing balance

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		
			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		<u>7,369</u>
	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		395,395
5	Funds	2020	
	At 1 January 2020	21,869	
	Deficit for the year	(429)	

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

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## Incoming Resources

Gifts, Donations &amp; Gift Aid

Liberty Christian  
Centre (Hemel  
Hempstead)

30,758 31,404

## Management &amp; Administration

Employee costs.

Motor expenses

173

-

Entertaining

41

-

214

Premises costs.

Light and heat

3,810

3,725

General administrative expenses.

Telephone and fax

761

756

Admin, Stationery and printing

255

Transport &amp; Travel

50

IT &amp; Software

1,981

Subscriptions &amp; Affiliations

168

919

Insurance

1,691

1,566

Repairs and maintenance

2,324

Depreciation

1,338

Sundry expenses

232

834

Legal and professional costs.

Accountancy fees

395

395

8,545

5,380

395

395

12,964

9,500