

Registered number
1 125675

Liberty Christian Centre (Hemel Hempstead)

Report and Accounts

31 December 2021

Liberty Christian Centre (Hemel Hempstead)

Report and accounts Contents

	Page
Charity information	1
Trustees' report	2
Independent Examiner's report	3
Statement of Financial Affairs	4
Balance sheet	5
Notes to the accounts	6

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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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	<hr/>	<hr/>
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5 Funds 2021

At 1 January 2021
21 440 Surplus

Liberty Christian Centre (Hemel
Hempstead)
for the year 14
026

At 31 December 2021 35 466 _____

S c h e m e	2021	2020
Incoming Resources		
Gifts, Donations & Gift Aid	<u>55 306</u>	<u>43 293</u>
Management & Administration		
Employee costs.		
Motor expenses	173	173
Entertaining		41
	173	214
Premises costs.		
Light and heat		3,810
	2,443	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		2,324
Depreciation	1 388	1 338
Sundry expenses	107	232
	5,929	8 545
Legal and professional costs.		
Accountancy fees	395	395
	395	395
	<u>8 940</u>	<u>12,964</u>

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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		2,088
Church Welfare	916	212
	32,340	30,758