

Registered number
1125675

Liberty Christian Centre (Hemel Hempstead)

Report and Accounts

31 December 2022

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 Adum

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 2022.

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 25 October 2023 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 2022 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

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>25,558</u>	<u>35,466</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		20,716	29,913
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

This is stated after charging:

	2022 £	2021 £
Depreciation of owned fixed assets	<u>1,210</u>	<u>1,388</u>

3 Tangible fixed assets

	Equipment & Furniture £
Cost	
At 1 January 2022	14,310
Additions	<u>499</u>
At 31 December 2022	<u>14,809</u>
Depreciation	
At 1 January 2022	8,757
Charge for the year	<u>1,210</u>
At 31 December 2022	<u>9,967</u>
Net book value	
At 31 December 2022	<u>4,842</u>
At 31 December 2021	<u>5,553</u>

4 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	<u>425</u>	<u>395</u>

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>