

Registered number
1125675

Liberty Christian Centre (Hemel Hempstead)

Report and Accounts

31 December 2023

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 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

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

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		59,701	20,716
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

3 Tangible fixed assets

**Equipment
& Furniture
£**

Cost

At 1 January 2023

14,809

Additions

1,731

At 31 December 2023

16,540

Depreciation

At 1 January 2023

9,967

Charge for the year

1,315

At 31 December 2023

11,282

Net book value

At 31 December 2023

5,258

At 31 December 2022

4,842

4 Creditors: amounts falling due within one year

2023
£

2022
£

Other creditors

435

425

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	97,417	43,361
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	1,550	2,100
	<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	1,275	1,218
	<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>