

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

This is stated after charging:

	2024	2023
	£	£
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
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>