

# Liberty Church UK

Report and Accounts  
Year ended 31 December 2022

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**Liberty Church UK**  
**LEGAL & ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

ADDRESS FOR CORRESPONDENCE	27 MEDINA ROAD DITTON, AYLESFORD ME20 6DN
GOVERNING DOCUMENT	Constitution dated 19th September 2008
CHARITY REGISTRATION NUMBER	1129945
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	DJ McPhail Shaun Cardwell (Appointed 26th May 2022) Grant Small Stuart Keir Craig Kohler
BANKERS	CAF Bank Ltd
INDEPENDENT EXAMINER	Archie McDowall Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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**Liberty Church UK**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2022.

**Objects of the charity**

The charity, which is a church, is governed by a trust deed and is constituted as a trust. The charity's principal objects, as set out in its governing document, are:

- a) To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.
- b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the trustees from time to time think fit; and
- c) to advance education in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.

**Aim and purpose**

To reach unchurched people from a position of strength in Christ, transforming them into Christ-centred believers. We want to be a Church that Loves God, Loves People and Loves Life.

**Summary of the charity's main activities and achievements**

To further the above objects and vision, the charity's main activities and achievements were as follows:

This year has seen Liberty Church complete the renovation of the ground floor of 98 Sandling Road in Maidstone and move our church experiences to the ground floor. The church has seen new individuals, couples and families join the Sunday morning experience and financially the church is meeting all of its payments.

The church continues to reach and serve the families in the community and surrounding villages, teaching them about the Christian faith. This has been achieved by hosting regular events and meetings promoting the Christian faith in a fun, inclusive and educational way.

Activities include both online and in-person: Sunday Experiences including children's programmes, Monthly Prayer meetings, Weekly Youth and Life Enrichment courses.

In 2021 Liberty Church became a member church of the Assemblies of God Great Britain. We are blessed at present with 5 full status AOG ministers within our church and trustees (DJ & Karen Mcphail, Grant Small, Stuart Keir and Jonathan Jankowski) Our Lead Pastors, Stacey and Craig Kohler, are still on the AOG Ministers in Training programme which is a 3-year course until May 2024 when they will graduate.

Revolutions Youth has had weekly in-person youth meetings on a Friday evening. Revolutions Youth is for secondary aged young people and provides a fun, relevant, secure and safe environment for young people to engage with each other and God. The Youth is open to all young people regardless of their religion or experience. The Youth is led by our youth Pastors Chris and Larisha Reddy and their team continues to grow in capacity and leadership.

As a church and leadership, we are still committed to seeing churches planted in the UK and Europe and are looking for opportunities in this regard.

We would like to thank our volunteers and all our donors for a great year. We are happy to report that the church is financially, emotionally and spiritually healthy and ready to take on the challenges of a new year and see many lives changed through the life-giving message of Jesus Christ.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

### **Financial review**

During the year total receipts increased to £132,336 (2021: £118,301), an increase of £14,036, and total payments increased to £129,563 (2021: £99,410), an increase of £30,153. As a result the cash held by the charity increased by £2,773, to £66,831, of which £63,365 is unrestricted and can be used for any charitable purpose.

### **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £30,000 (which equates to about 3 months of unrestricted expenditure) so that the charity could continue to operate should income and/or expenditure vary adversely. At the year-end, the charity held unrestricted cash of £63,365 and the charity is complying with its reserves policy.

### **Governance**

Responsibility for setting policy and for making operating decisions rests with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees after a majority vote.

The trustees met four times during the year to discuss church policy, direction and strategic management.

Contact details for Liberty Church are

Name: Liberty Church Maidstone

Address: 98 Sandling Road, Maidstone. ME14 1AA

Email: [info@libertychurchuk.org](mailto:info@libertychurchuk.org)

Phone number: 01622 910060

Website: [www.libertychurchuk.org](http://www.libertychurchuk.org)

### **Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

### **Approval**

This report was approved by the trustees and signed on their behalf by:

*Craig Kohler*

Craig Kohler

Date: 27 October 2023

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF

#### Liberty Church UK

I report to the trustees on my examination of the accounts of Liberty Church UK ('the charity') for the year ended 31 December 2022 on pages 6 to 8 following.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Archie McDowall*

Archie McDowall  
Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 27 October 2023

Liberty Church UK

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds				
	Notes	General Funds	Designated Funds	Restricted Funds	2022	2021
		£	£	£	£	£
<b>Income receipts</b>						
Donations and grants		105,739	-	1,623	107,362	96,681
Gift aid receipts		24,901	-	-	24,901	21,619
Income from charitable activities		-			-	
Interest income		73	-	-	73	
<b>Total receipts</b>		<b>130,713</b>	<b>-</b>	<b>1,623</b>	<b>132,336</b>	<b>118,300</b>
<b>Payments</b>						
Payments in relation to charitable activities undertaken directly	2	104,421	8,969	1,788	115,178	86,477
Grants paid in relation to charitable activities undertaken by others	3	6,191	6,572	1,623	14,385	12,933
		<u>110,612</u>	<u>15,541</u>	<u>3,411</u>	<u>129,563</u>	<u>99,410</u>
Purchase of fixed assets		-	-	-	-	-
<b>Total payments</b>		<b>110,612</b>	<b>15,541</b>	<b>3,411</b>	<b>129,563</b>	<b>99,410</b>
Net of receipts / (payments) before		20,101	- 15,541	- 1,788	2,773	18,890
Transfers between funds	5	- 46,572	46,572	-	-	-
<b>Net movement in funds</b>		<b>- 26,471</b>	<b>31,031</b>	<b>- 1,788</b>	<b>2,773</b>	<b>18,890</b>
Cash funds as at last year end		58,804	-	5,254	64,058	45,167
<b>Cash funds at this year end</b>	A	<b>32,334</b>	<b>31,031</b>	<b>3,466</b>	<b>66,831</b>	<b>64,058</b>

The notes on page 8 form part of these accounts.

**Liberty Church UK**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds		Restricted funds £	2022 £	2021 £
		General funds £	Designated funds £			
<b>A Cash funds</b>						
Cash at bank with immediate access		32,334	31,031	3,466	66,831	64,058
		<u>32,334</u>	<u>31,031</u>	<u>3,466</u>	<u>66,831</u>	<u>64,058</u>
<b>B Other monetary assets</b>						
Gift aid due to charity		1,917	-	-	1,917	791
Stripe account (accrued income)		237	-	-	237	-
Prepaid rent		6,000	-	-	6,000	6,000
		<u>8,154</u>	<u>-</u>	<u>-</u>	<u>8,154</u>	<u>6,791</u>
<b>C Liabilities</b>						
<b>Falling due within one year</b>						
Fee for Independent Examination		600	-	-	600	600
Pension liability		485	-	-	485	-
Accrued expenses		-	-	-	-	-
<b>Total</b>		<u>1,085</u>	<u>-</u>	<u>-</u>	<u>1,085</u>	<u>600</u>
<b>D Assets retained for charity's own use</b>						
						Current value £
Equipment						<u>4,500</u>
						<u>4,500</u>

Current values have been estimated by the trustees.

The accounts were approved by the trustees and signed on their behalf by:

*Craig Kohler*

Craig Kohler

Date: 27 October 2023

The notes on page 8 form part of these accounts.



Liberty Church UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2022	Total 2021
	General funds	Designated funds	Funds		
	£	£	£	£	£
<b>2 Payments in relation to charitable activities undertaken directly</b>					
Employment costs (see note 4)	38,940	-	-	38,940	33,893
Rent	24,000	-	-	24,000	18,000
Equipment and maintenance	6,612	-	885	7,498	5,208
Renovation costs	-	8,969	-	8,969	-
Pastoral costs	1,110	-	-	1,110	647
Youth work	2,557	-	-	2,557	2,636
Conferences / training / travel expenses	8,481	-	-	8,481	3,533
Sunday meeting and other ministries	13,398	-	903	14,301	11,886
Church planting mission work	1,987	-	-	1,987	-
Accountancy & independent examination	1,100	-	-	1,100	1,403
Licenses	891	-	-	891	538
Office costs (inc insurance)	3,122	-	-	3,122	6,028
Telephone / Mobile	2,142	-	-	2,142	2,489
Other costs	81	-	-	81	217
	<u>104,421</u>	<u>8,969</u>	<u>1,788</u>	<u>115,178</u>	<u>86,478</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:					
Church planting	-	-	-	-	7,023
Liberty Global	-	6,572	-	6,572	-
Assemblies of God	2,400	-	-	2,400	-
Compassion	1,141	-	-	1,141	-
Other small grants to organisations <£1,000	1,050	-	-	1,050	1,693
Grants to individuals	1,600	-	1,623	3,223	4,217
	<u>6,191</u>	<u>6,572</u>	<u>1,623</u>	<u>14,385</u>	<u>12,933</u>