

# Liberty Church UK

Report and Accounts

Year ended December 2023

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 2023**

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

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**Liberty Church UK**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2023.

**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:

Late 2022 Liberty Church moved into the ground floor of 98 Sandling Rd, which proved to be a big success as it both allowed growth in numbers through accessibility and also increased floor space. Our Sunday experiences thrived and saw many newcomers and also increased retention.

In 2022 we had a total number of attendance across the year of 3197 souls, (many of these attend most Sundays), in 2023 this number was 5658, which is a massive 77% increase on 2022. Analysis of this increase has helped the Trustees and leadership team to set out a strategic and bold plan and accompanying budget to continue this trajectory of growth into the next year.

One of the areas, which the Trustees have identified as needing attention was the fact that the building we lease would soon be becoming both too small but also unavailable as it has been earmarked for redevelopment. In Sep 2023 we did indeed get a letter from Maidstone Borough Council notifying us of the termination of our lease, which ended just after Easter in 2024. Trustees started to explore numerous opportunities to relocate. By the end of 2023 we still did not have a firm location to move to. Trying to find a location that was both affordable and that could host our growing numbers was proving a difficult task.

The church continues to be outward focused, 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. Liberty's budget reflects the Leadership and Trustees heart and intention to make a continued impact in this area.

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 was led by our youth Pastors Chris and Larisha Reddy until Sep 2023 when Anna Withell took over as youth pastor. The youth team continues to grow in capacity and leadership.

The Leadership team have actively been working to empower and future-proof the leadership by empowering and raising up new leaders to step up into more senior roles. We identify this focus as critical to be able to successfully and effectively host both our growing community and outward-focused outreach. Our volunteers and helpers have in turn stepped up to help spread the workload and responsibilities.

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.

Our Life Groups have also been an area of focus, as we work to be more active and accessible within our local communities. In 2023 we have seen a few new Life groups take root and grow. The Leadership will continue to encourage other members of our community to step up and plant new life groups. Liberty has a structure in place to assist, train, monitor and support all life group leaders. Life Groups are a place for community cohesion to be expressed in safe and supportive environment, where everyone feels comfortable engaging.

Early 2023 the trustees made the decision that Lead Pastor Craig Kohler should now be employed fulltime. The start date for this employment commenced 1 April 2023. This was the first time Liberty Church had a full-time member of staff since 2017.

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.

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 £190,941 (2022: £132,336), an increase of £58,605, and total payments increased to £175,225 (2022: £129,563), an increase of £45,661. As a result the cash held by the charity increased by £15,716, to £82,547, of which £79,081 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 £79,081 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 \(Oct 28, 2024 14:10 GMT+2\)](#)

Craig Kohler

Date: Oct 28, 2024

## 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 2023 on pages 6 to 9 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 (Oct 28, 2024 16:04 GMT)

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

Date: Oct 28, 2024

Liberty Church UK

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

|                                                                       |   | Unrestricted Funds |                  |                  |                |                |
|-----------------------------------------------------------------------|---|--------------------|------------------|------------------|----------------|----------------|
|                                                                       |   | General Funds      | Designated Funds | Restricted Funds | 2023           | 2022           |
| Notes                                                                 |   | £                  | £                | £                | £              | £              |
| <b>Income receipts</b>                                                |   |                    |                  |                  |                |                |
|                                                                       |   | 157,463            | 500              | -                | 157,963        | 107,362        |
|                                                                       |   | 32,580             | -                | -                | 32,580         | 24,901         |
|                                                                       |   | 398                | -                | -                | 398            | 73             |
|                                                                       |   | <u>190,441</u>     | <u>500</u>       | <u>-</u>         | <u>190,941</u> | <u>132,336</u> |
| <b>Payments</b>                                                       |   |                    |                  |                  |                |                |
| Payments in relation to charitable activities undertaken directly     | 2 | 150,180            | 776              | -                | 150,955        | 115,178        |
| Grants paid in relation to charitable activities undertaken by others | 3 | 24,411             | - 142            | -                | 24,269         | 14,385         |
|                                                                       |   | <u>174,591</u>     | <u>634</u>       | <u>-</u>         | <u>175,225</u> | <u>129,563</u> |
|                                                                       |   | <u>174,591</u>     | <u>634</u>       | <u>-</u>         | <u>175,225</u> | <u>129,563</u> |
| <b>Total payments</b>                                                 |   |                    |                  |                  |                |                |
| Net of receipts / (payments) before                                   |   | 15,850             | - 134            | -                | 15,716         | 2,773          |
| Transfers between funds                                               | 5 | -                  | -                | -                | -              | -              |
|                                                                       |   | <u>15,850</u>      | <u>- 134</u>     | <u>-</u>         | <u>15,716</u>  | <u>2,773</u>   |
| <b>Net movement in funds</b>                                          |   |                    |                  |                  |                |                |
| Cash funds as at last year end                                        |   | 32,334             | 31,031           | 3,466            | 66,831         | 64,058         |
| <b>Cash funds at this year end</b>                                    | A | <u>48,184</u>      | <u>30,897</u>    | <u>3,466</u>     | <u>82,547</u>  | <u>66,831</u>  |

The notes on pages 8-9 form part of these accounts.

**Liberty Church UK**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

|                                    | Unrestricted Funds   |                      |                     | 2023                 | 2022                 |
|------------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
|                                    | General funds        | Designated funds     | Restricted funds    |                      |                      |
| Notes                              | £                    | £                    | £                   | £                    | £                    |
| <b>A Cash funds</b>                |                      |                      |                     |                      |                      |
| Cash at bank with immediate access | 48,183               | 30,898               | 3,466               | 82,547               | 66,831               |
|                                    | <u><b>48,183</b></u> | <u><b>30,898</b></u> | <u><b>3,466</b></u> | <u><b>82,547</b></u> | <u><b>66,831</b></u> |
| <b>B Other monetary assets</b>     |                      |                      |                     |                      |                      |
| Gift aid due to charity            | 2,939                | -                    | -                   | 2,939                | 1,917                |
| Stripe account (accrued income)    | 346                  | -                    | -                   | 346                  | 237                  |
| Prepaid rent                       | 6,000                | -                    | -                   | 6,000                | 6,000                |
|                                    | <u><b>9,285</b></u>  | <u><b>-</b></u>      | <u><b>-</b></u>     | <u><b>9,285</b></u>  | <u><b>8,154</b></u>  |
| <b>C Liabilities</b>               |                      |                      |                     |                      |                      |
| Fee for Independent Examination    | 920                  | -                    | -                   | 920                  | 600                  |
| Pension liability                  | 403                  | -                    | -                   | 403                  | 485                  |
|                                    | <u><b>1,323</b></u>  | <u><b>-</b></u>      | <u><b>-</b></u>     | <u><b>1,323</b></u>  | <u><b>1,085</b></u>  |

**D Assets retained for charity's own use**

|           | Fund to which asset belongs | Cost<br>£ | Current value<br>£ |
|-----------|-----------------------------|-----------|--------------------|
| Equipment |                             | -         | 4,500              |
|           |                             | <u>-</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 (Oct 28, 2024 14:10 GMT+2)

Craig Kohler

Date: Oct 28, 2024

The notes on pages 8-9 form part of these accounts.



Liberty Church UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023     | Total 2022     |
|----------------------------------------------------------------------------|---------------------------|------------------|------------------|----------------|----------------|
|                                                                            | General funds             | Designated funds |                  |                |                |
|                                                                            | £                         | £                | £                | £              | £              |
| <b>2 Payments in relation to charitable activities undertaken directly</b> |                           |                  |                  |                |                |
| Employment costs (see note 4)                                              | 69,094                    | -                | -                | 69,094         | 38,940         |
| Rent                                                                       | 24,000                    | -                | -                | 24,000         | 24,000         |
| Equipment and maintenance                                                  | 10,721                    | -                | -                | 10,721         | 7,498          |
| Renovation costs                                                           | -                         | 776              | -                | 776            | 8,969          |
| Pastoral costs                                                             | 2,095                     | -                | -                | 2,095          | 1,110          |
| Youth work                                                                 | 2,729                     | -                | -                | 2,729          | 2,557          |
| Conferences / training / travel expenses                                   | 17,659                    | -                | -                | 17,659         | 8,481          |
| Sunday meeting and other ministries                                        | 16,561                    | -                | -                | 16,561         | 14,301         |
| Church planting mission work                                               | -                         | -                | -                | -              | 1,987          |
| Accountancy & independent examination                                      | 1,080                     | -                | -                | 1,080          | 1,100          |
| Licenses                                                                   | 1,119                     | -                | -                | 1,119          | 891            |
| Office costs (inc insurance)                                               | 2,905                     | -                | -                | 2,905          | 3,122          |
| Telephone / Mobile                                                         | 2,157                     | -                | -                | 2,157          | 2,142          |
| Other costs                                                                | 60                        | -                | -                | 60             | 81             |
|                                                                            | <u>150,180</u>            | <u>776</u>       | <u>-</u>         | <u>150,955</u> | <u>115,178</u> |

3 Grants paid in relation to charitable activities undertaken by others

|                                             |               |          |            |               |               |
|---------------------------------------------|---------------|----------|------------|---------------|---------------|
| Grants for:                                 |               |          |            |               |               |
| Church planting                             | 2,003         | -        | -          | 2,003         | -             |
| Liberty Global                              | 9,750         | -        | 142        | 9,608         | 6,572         |
| Assemblies of God                           | 2,800         | -        | -          | 2,800         | 2,400         |
| Compassion                                  | 2,847         | -        | -          | 2,847         | 1,141         |
| Other small grants to organisations <£1,000 | 5,261         | -        | -          | 5,261         | 1,050         |
| Grants to individuals                       | 1,750         | -        | -          | 1,750         | 3,223         |
|                                             | <u>24,411</u> | <u>-</u> | <u>142</u> | <u>24,269</u> | <u>14,385</u> |

Liberty Church UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Transactions with related parties

Trustee Craig Kohler, served as lead pastor and was paid £37,650 (2022: £13,905) for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

Stacey Kohler, wife of trustee Craig Kohler, served as co-lead pastor and was paid £27,988 (2022: £24,706) for serving in that capacity, these payments are permitted by the charity's governing document.

Stuart Keir, served as a preacher and had £639.47 of accommodation and food costs paid by Liberty Church for serving in that capacity. (2022: £0)

Peta Ann Small (wife of Trustee Grant Small) is supported monthly as a missionary in her work to fight human trafficking - £150pm, £1,750 in 2023.

5 Movement of funds

|                       | Opening<br>balance<br>£ | Receipts<br>£  |   | Payments<br>£  | Transfers<br>£ | Closing<br>balance<br>£ |
|-----------------------|-------------------------|----------------|---|----------------|----------------|-------------------------|
| General funds         | 32,334                  | 190,441        | - | 174,591        | -              | 48,184                  |
| Designated funds      |                         |                |   |                |                |                         |
| Renovation            | 1,031                   | -              | - | 776            | -              | 256                     |
| Liberty Global Tithes | -                       | 500            |   | 142            |                | 642                     |
| Reserves              | 30,000                  | -              |   | -              | -              | 30,000                  |
|                       | <u>31,031</u>           | <u>500</u>     | - | <u>634</u>     | <u>-</u>       | <u>30,898</u>           |
| Restricted funds      |                         |                |   |                |                |                         |
| Wellbeing Course      | 3,466                   | -              |   | -              | -              | 3,466                   |
|                       | <u>3,466</u>            | <u>-</u>       |   | <u>-</u>       | <u>-</u>       | <u>3,466</u>            |
| Total funds           | <u>66,831</u>           | <u>190,941</u> | - | <u>175,225</u> | <u>-</u>       | <u>82,548</u>           |

The "Renovation" designated fund is in relation to the renovation of the ground floor of 98 Sandling Road in Maidstone so we can move our church experiences to the ground floor.

The "Liberty Global Tithes" designated fund is in relation to giving allocated by the trustees towards the Liberty Store house / food bank.

The "Reserves" designated fund is in relation to the reserve policy of the charity to hold a certain amount in reserves to protect the going concern of the charity.

The "Wellbeing course restricted fund is in relation to our wellbeing course that we provide.