

Liberty Church UK

Report and Accounts
Year ended December 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

Liberty Church UK
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024

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 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 2024

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2024.

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:

2024 proved to be year of transition, as a church we moved twice. Around Easter 2024 we moved out of 98 Sandling Rd, which to be honest, we were out growing. We moved into and made use temporarily of the community centre attached to the rear of the Methodist church on Union Street in the Town Centre. This location was only a short stop gap, as the building was sold shortly thereafter and we had to move again. The Trustees explored numerous potential options, however finding a suitable location both in size and cost proved very difficult. We ended up hiring Studio 6 every Sunday. The facilities at Studio 6 are very good, and even though the capacity of the venue is not what we were looking for, it encouraged the senior team to move to 2 experiences each Sunday, a 9am and 11am.

Going to 2 experiences added a large degree of commitment and dedication by the team leaders and the volunteers, however through grace and a serving heart everyone stepped up to make it a success for God's glory.

Studio 6 is certainly not a long-term solution for Liberty Church, and the Trustees continue to look for a new more suitable location.

We have a few irons in the fire and are continuing to make enquiries into various other locations as and when they come up.

Despite all the moving and relocating, and all the trials these have and continue to present, as a body we have continued to grow both in numbers and as a community through relationship.

Liberty has also experienced a few changes in various departments during this period. Our Youth leaders moved away, creating a void which has subsequently been filled by our Pastors.

We celebrate our Lead Pastors, Stacey and Craig Kohler who received their ministerial accreditation from Assemblies of God GB in May 2024 after going through the three-year Ministers in Training course.

We had also taken on Rosebud Rusike as part-time staff in April 2023. Rosebud heads our children's ministry. Rosebud's impact to both this department and the wider church is a blessing and a testimony to God's plan in action and her dedication to serving the Lord. As Liberty grows as a body, this children's ministry is a key part of that growth, as such the Trustee's are delighted with this new appointment. Rosebud has applied to and will start training in September 2025 with the Assemblies of God on their Minister's in Training Programme.

We have also grown all our Dream team's, with numerous volunteers now stepping up to help across all our service areas and Dream Teams. We continue to encourage new attenders to find a place to serve within Liberty.

We have successfully completed a few online study courses with the church, such as Growth Track and Lifestyle of Freedom course. These have proven to be very successful for those who have attended. We will continue to run these courses aswell and introduce new ones. Liberty has also hosted several guest preachers and teachers from across the globe. These guest speakers help to enhance and edify the congregation and leadership team, and their impact helps nurture both spiritual and personal growth. We plan to increase this in the coming year.

Liberty Church hosted various social events throughout the year which proved very popular with the congregation and their families, these included yet not limited to; baptism, baby dedications, Summer Beach Party, Picnic in the park to mention a few. We will continue to run these in the future as they are generally well attended and enhance community cohesion within the church and provide great invitational opportunities.

Liberty Church has seen many lives impacted and changed over the year, with numerous persons giving their lives to Jesus, multiple healings (both physical and mental), breakthroughs and personal testimonies of how the Lord is at work within the body. All of these are positive testimonies to the good works the church is doing within the community.

Liberty continues to promote life groups and encourage people to pick up the mantle of hosting their own life groups. This is something we have continued to promote into 2025.

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 have a very strong commitment in encouraging personal growth within individuals, which in turn empowers people with a life skill that is transferable into everyday life.

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 £234,633 (2023: £190,941), an increase of £43,692, and total payments increased to £198,027 (2023: £175,225), an increase of £22,802. As a result the cash held by the charity increased by £20,890, to £119,153, all of which 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 £50,000 (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 £119,163 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

Email: info@libertychurchuk.org

Phone number: 01622 910060

Website: 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 (Sep 30, 2025 10:48:03 GMT+1)

Craig Kohler

Date: Sep 30, 2025

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 2024 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
Archie McDowall (Oct 3, 2025 13:46:16 GMT+1)

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

Date: Oct 3, 2025

Liberty Church UK

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted Funds			
		General Funds	Designated Funds	Restricted Funds	
Notes		£	£	£	

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 2024

Notes	Unrestricted Funds		Restricted funds	2024	2023
	General funds	Designated funds			
	£	£	£	£	£
A Cash funds					
Cash at bank with immediate access	69,153	50,000	-	119,153	82,547
	69,153	50,000	-	119,153	82,547
B Other monetary assets					
Gift aid due to charity	2,800	-	-	2,800	2,800
Stripe account (accrued income)	426	-	-	426	426
Prepaid rent	6,000	-	-	6,000	6,000
Other debtors	1,149	-	-	1,149	-
	10,374	-	-	10,374	9,225
C Liabilities					
Fee for Independent Examination	1,128	-	-	1,128	1,128
Pension liability	429	-	-	429	429
	1,557	-	-	1,557	1,557

D Assets retained for charity's own use

	Fund to which asset belongs	Cost	Current value
		£	£
Equipment		-	4,500
		-	4,500

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 (Sep 30, 2025 10:48:03 GMT+1)

Craig Kohler

Date: Sep 30, 2025

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

Liberty Church UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

	Unrestricted Funds		Restricted Funds	Total 2024	Total 2023
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Employment costs (see note 4)	89,013	-	-	89,013	69,094
Rent	23,944	-	-	23,944	24,000
Equipment and maintenance	9,889	-	-	9,889	10,721
Renovation costs	-	256	-	256	776
Pastoral costs	1,366	-	-	1,366	2,095
Youth work	2,367	-	-	2,367	2,729
Conferences / training / travel expenses	10,544	-	-	10,544	17,659
Sunday meeting and other ministries	18,667	-	3,466	22,133	16,561
Church planting mission work	-	-	-	-	-
Accountancy & independent examination	1,104	-	-	1,104	1,080
Licenses	150	-	-	150	1,119
Office costs (inc insurance)	3,139	-	-	3,139	2,905
Telephone / Mobile	1,690	-	-	1,690	2,157
Other costs	85	-	-	85	60
	<u>161,957</u>	<u>256</u>	<u>3,466</u>	<u>165,678</u>	<u>150,955</u>
3 Grants paid in relation to charitable activities undertaken by others					
Grants for:					
Church planting	3,816	-	-	3,816	2,003
Liberty Global	16,897	642	-	17,539	9,608
Assemblies of God	4,296	-	-	4,296	2,800
Compassion	1,189	-	-	1,189	2,847
Romania	1,500	-	-	1,500	-
Other small grants to organisations <£1,000	1,658	-	-	1,658	5,261
Grants to individuals	2,350	-	-	2,350	1,750
	<u>31,706</u>	<u>642</u>	<u>-</u>	<u>32,349</u>	<u>24,269</u>

Liberty Church UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Transactions with related parties

Trustee Craig Kohler, served as lead pastor and was paid £51,188 (2023: £37,650) 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 £27,288 (2023: £27,988) for serving in that capacity, these payments are permitted by the charity's governing document.

Peta Ann Small (wife of Trustee Grant Small) is supported monthly as a missionary in her work to fight human trafficking, £2,350 in 2024. (2023: £1,750)

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	48,184	234,633	- 193,663	- 20,000	69,153
Designated funds					
Renovation	256	-	- 256	-	-
Liberty Global Tithes	642	-	- 642	-	-
Reserves	30,000	-	-	20,000	50,000
	<u>30,898</u>	<u>-</u>	<u>- 898</u>	<u>20,000</u>	<u>50,000</u>
Restricted funds					
Wellbeing Course	3,466	-	- 3,466	-	-
	<u>3,466</u>	<u>-</u>	<u>- 3,466</u>	<u>-</u>	<u>-</u>
Total funds	<u>82,548</u>	<u>234,633</u>	<u>- 198,027</u>	<u>-</u>	<u>119,153</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.