# FREEDOM CHURCH LIVERPOOL

England & Wales · Charity number 1161463

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 08980158 |
| **Registered** | 2015-04-28 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | 178 Queens Drive<br>Wavertree<br>Liverpool<br>L15 6XX |
| **Phone** | 07865078312 |
| **Email** | info@freedomchurchliverpool.co.uk |
| **Website** | www.freedomchurchliverpool.co.uk |

## Activities

**Objects:** THE CHARITY?S OBJECTS ARE, FOR THE PUBLIC BENEFIT; 3.1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN LIVERPOOL AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; AND 3.2 THE RELIEF AND/OR PREVENTION OF POVERTY IN LIVERPOOL AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FT.

**Activities:** The Charity operates within Merseyside. Its current activities include:- Weekly worship meetings each Sunday- Mid-week house-group meetings for Bible study and fellowship- Monthly prayer meetings- Special events for evangelism and teaching- Donations of money and goods to those in need

## Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

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## Geography

- Liverpool City

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £231,073 | £240,929 | - | - |
| 2024-03-31 | £236,115 | £213,740 | - | - |
| 2023-03-31 | £182,568 | £182,410 | - | - |
| 2022-03-31 | £156,847 | £135,049 | - | - |
| 2021-03-31 | £135,695 | £117,648 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| Babajide Olumide Bammeke | | 2023-10-23 |
| Chris Clifton-Brown | | 2014-04-04 |
| Dr Barry Cooper | | 2019-06-13 |
| Rebecca Mary Ashworth | | 2014-04-04 |

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**FREEDOM CHURCH LIVERPOOL**

England & Wales - Charity number 1161463

# Accounts

freedom church liverpool

# Reports & Accounts

## Financial Year Ending 31/03/2025

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# Legal & Administrative Details

| | |
|---|---|
| **Charity Name:** | Freedom Church Liverpool |
| **Charity Number:** | 1161463 |
| **Company Number:** | 08980158 |
| **Charity Address:** | 178 Queens Drive, Wavertree, Liverpool, L15 6XX |
| **Trustees:** | Dr Rebecca Ashworth<br>Babajide Bammeke<br>Chris Clifton-Brown (Chair)<br>Dr Barry Cooper<br>Helen Taft |
| **Key Management Personnel:** | Chris Clifton-Brown (Lead Elder)<br>Chris Butland (Staff Elder and Company Secretary)<br>Phil Lanyon (Staff Elder and Treasurer) |
| **Name & Address of Primary Banker:** | HSBC, 23 Allerton Road, Mossley Hill, Liverpool, L18 2DA |
| **Name & Address of Solicitor:** | Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham, B3 2ES |
| **Independent Examiner:** | Ben Priestley, 8 Yew Tree Gardens, Harrogate, HG2 9JU |

# Trustees Report

The trustees, who are also Directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 March 2025.

## Objects of the charity

Our company's two charitable purposes, as set out in the objects, contained in the Company's Memorandum of Association are as follows: -

1. "To advance the Christian faith in accordance with our Statement of Beliefs in Liverpool and in such other parts of the UK and the world as the trustees may from time to time see fit".
2. "The relief and or prevention of poverty in Liverpool and in such other parts of the UK and the world as the trustees may from time to time see fit".

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

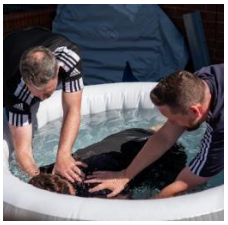
In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission. To further the above objects and vision, the charity's main activities and achievements were as follows:

### 1. Activities for the advancement of the Christian faith

Freedom Church Liverpool is an evangelical church – part of the Newfrontiers worldwide family of churches – which has regular gatherings in two areas of Liverpool – Childwall in the South, and Maghull in the North. The Childwall site has been meeting regularly on Sundays at Childwall Sports and Science Academy since 2014, whilst the Maghull site (Freedom Church Maghull) began regular Sunday meetings in early 2024.

During the financial year, our activities for the advancement of the Christian faith included:

- Weekly Sunday services at our Childwall and Maghull sites with worship and Bible teaching, including specific ministries for children and youth
- Midweek prayer and worship meetings two to four times per month including both sites
- Midweek Life Groups held in homes across the city, for Bible study, prayer and fellowship
- Church Weekend Away - with over 140 people joining us at Cefn Lea in Wales
- Freedom Youth Meetings - weekly during term time for Bible study and games
- Student ministry - fortnightly during term time, with worship and Bible teaching, catering for students from Liverpool Hope and Edge Hill Universities mainly
- Chaplaincy visits as part of the Spiritual Care team Alder Hey Children's Hospital
- Chaplaincy visits to help welcome people seeking asylum at a hostel in Liverpool City Centre
- Easter and Christmas outreach events, including family activity days and a Christmas Carol Service






## 2. Activities for the Relief of Poverty

We continue to be passionate about relieving poverty for the people of Liverpool and beyond. Our various social action projects benefitted many people in the area during 2024/25. The table below provides a summary of our key activities to relieve poverty, and the following pages highlight some of the main outcomes of our work.

| Activity | Purpose | Frequency | Main Location(s) |
|---|---|---|---|
| **Freedom CMA Debt Advice** | Provision of free debt advice to members of the public in severe financial distress | Ongoing | Frontline Church Liverpool, L15 |
| **Baby Basics Liverpool** | Preparation and distribution of essential items for babies born into vulnerable situations | Ongoing | Big Yellow Storage Facility, L15 |
| **Someone Cares Liverpool** | Provision of spiritual care (chaplaincy) and practical care to patients and families in hospital | Weekly | Alder Hey Children's Hospital, L12 |
| **Not Forgotten** | Provision of support packages for local young people leaving the care system | Ongoing | Homes across city |
| **Hostel Chaplaincy** | Provision of spiritual care (chaplaincy), welcome and support to people entering the UK to seek asylum | Weekly | Birley Court Hostel, L8 |

### Freedom CMA Debt Advice

Our face-to-face Debt Advice service continued to have a huge impact, helping to free people from the grip of spiralling debt. Below are some of the highlights from the year. We are grateful for our ongoing partnership with Imagine If Trust and Frontline Church, who have continued to provide space for our Debt Advisor and volunteers to meet with clients.

**Freedom Debt Advice: Key Statistics 24/25**

- 22 new clients - making a total of 52 clients supported with in year
- 75 face to face debt advice appointments delivered
- £50k of debt totally written off through four Debt Relief Orders (DROs)
- £18k of debt written off through trust fund applications
- £900 of grants obtained on behalf of clients



**Baby Basics Liverpool**

Baby Basics once again supported a huge number of families in Liverpool during 2024/25. As well as our core offer of “starter packs” full of baby essentials, we were also able to meet many other additional needs for families with babies. Here are some of the highlights from the year.










**Baby Basics: Beneficiary feedback**

“Hi! I’m one of the mums you helped around May this year, and I honestly can’t tell you how much I appreciate everything – your team really helped me and my little one!

I had a cryptic pregnancy and was going to put the baby up for adoption as I didn’t think I could handle it, but when I had the baby I knew I couldn’t ever let her go! My midwife contacted your team and within 2 days I was given everything I could have ever needed and more for the baby.

I was so scared and unprepared to be a mum and honestly this took the weight off and made me feel like I could do it! The kindness and selflessness of everyone who is part of this group is incredible.

Thank you so much! X”
*– Ashleigh (shared with permission)*

**Someone Cares**

Our ministry to help support patients and parents/carers at Alder Hey Children’s Hospital continued to bless many people, in partnership with the hospital’s Spiritual Care team. Large steps were also taken to establish Someone Cares UK - helping churches across the country to replicate our partnership with Alder Hey and see how they can help “Bring hope into hospitals”. By the end of the year, two pilot projects were underway, and the project founder Jenni Calcraft had appeared on J-John’s nationally renowned podcast, “Facing the Canon”!

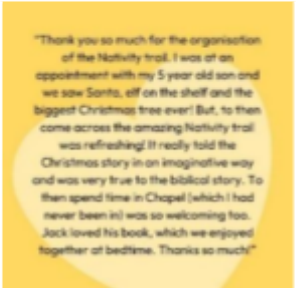






Key statistics

- Eight volunteers provided pastoral visits at Alder Hey, supporting 114 individuals.
- 122 situations in Alder Hey were lifted to God in prayer.
- Over 350 practical items (toiletries/children’s pyjamas) were provided to families.
- Our Christmas Treasure Trail event in the hospital blessed 100 families.




Someone Cares | Bringing hope into hospitals

**Not Forgotten**

This project provides young people leaving the care system with "starter packs" to help them move into their first new home independently. Packs include key household items totalling around £100, including kitchen essentials, bedding and - perhaps most importantly - a message reminding the young person that they are "not forgotten".

**Not Forgotten: Key Statistics 24/25**

- There was a 67% increase in the number of people supported by Not Forgotten, from 90 in 23/24 to 150 in 24/25
- 120 clients came from Liverpool, with a further 30 supported in Knowsley
- The average age of people supported was 19.4 years old

**Hostel Chaplaincy**

We continued to support people seeking asylum within Liverpool through our weekly visits to a local hostel. Our team of volunteer chaplains serve hot drinks and offer friendship and conversation to the residents from a wide variety of nation. Some residents received spiritual care, prayer, and invitations to church gatherings. Of those who chose to engage in church a small number asked to be baptised and publicly shared their testimonies of faith.

We also provided practical support to those in need, including provision of transport, clothing, and where appropriate, financial support through one-off giving. During the winter, we partnered with Penny Lane Church to purchase winter clothing essentials – hats, scarves and gloves – for residents who were experiencing their first cold season in the UK, many of whom had arrived from far warmer climates.

We were also featured by Welcome Churches in their 2024 Christmas video. Welcome Churches have created a network of churches in the UK – including ours – which commit to being hospitable to people seeking asylum and refugees. With many people in the asylum "system" being moved from city to city at short notice, we have regularly used the network to help find people new churches in the towns they have been moved to.

https://www.youtube.com/watch?v=XrbYHA1Kltw

**Giving and Partnerships**

In addition to our own ministries and activities, Freedom Church was also gave generously to other organisations and individuals in line with our charitable objectives. A total of £17.8k was given to recipients including:

- **New Ground Churches** – the church family to which we belong
- **Communidade Agape** – a church in Brazil with which we have a partnership
- **Jubilee +** - an organization supporting churches in social justice initiatives
- **Open Doors** – a charity supporting persecuted Christians worldwide
- **Faith and Love Media** – a ministry focused on sharing the Gospel to Arabic speakers
- **Together for the Harvest** – a churches together initiative in Liverpool
- Various individuals connected to the church who had pastoral needs

## Structure, Governance and Management

The company was incorporated on 4 April 2014 and is a private limited company limited by guarantee. The company carries on the activities of Freedom Church Liverpool which began its ministry in September 2013. The company was registered as a charity (Reg. No. 1161463) on 28 April 2015.

The Trustees are responsible for setting policy and budget and making operating decisions, and they meet regularly to monitor the activities of the organisation. New Trustees are recruited and appointed by the existing Trustees, by a majority vote.
Freedom Church Liverpool receives strategic guidance from **New Ground Churches** (Reg. No. 1121110).

Spiritual Leadership

The Church is overseen spiritually by a team of five "Elders". This team is made up of a mixture of employed staff and volunteers, who meet regularly to set the spiritual direction of the Church, and to ensure pastoral care of the congregation is provided. The Elders also take responsibility for Bible teaching in the Church, either preaching themselves or training up and supporting other members of the church to preach. Elders who served the church in 2024/25 were:

- Chris Clifton-Brown (Voluntary)
- Matthew Ashworth (Voluntary)
- Chris Butland (Employed full time)
- Pete Calcraft (Voluntary)
- Phil Lanyon (Employed full time)

The Eldership team is supported by "Wider Leadership Teams" for each church site (Childwall and Maghull). These consist of the Elders plus key members of the church with a variety of leadership skills, who are able to input their knowledge through these meetings.

Staff Team
The church's day to day operations were largely carried out by its Staff Team who were employed to specific roles within the church. The team was overseen in a voluntary capacity by Chris Clifton-Brown, meeting regularly to review operations and plan activities ahead. Some staff focus on the general running of the church and pastoral support of its members, whilst others have more specific roles serving our social action projects. Staff were supported by a large number of volunteers, who helped to run the Church's meetings, projects and activities.

## Financial Review

There were three main sources of income for Freedom Church Liverpool during the year:

- Donations from church members
- Charitable grants for specific projects
- Gift Aid income recovered from HMRC

## Reserves Policy

To enable Freedom Church Liverpool to meet its financial responsibilities, and to survive fluctuations in its finances, the Trustees have agreed to keep enough level of financial reserves to ensure that main operations could continue for a minimum period of 3 months and up to a maximum of 6 months. This puts our target reserves at between £37.5k and £75.1k in normal times. At the end of the 2024/2025 financial year, the charity held £46k in free reserves (23/24: £67.1k).

## Responsibilities of Trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Signature

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

Name

Signature

Date

# Independent Examiners Report

I report to the trustees on my examination of the accounts of Freedom Church Liverpool ('the charity') for the year ended 31/03/2025.

## 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 Examiners Qualification

I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants (CIMA), which is one of the listed bodies.

## 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.

## Independent Examiner's Details

Ben Priestley



11/11/2025

# Statement of Financial Activities

| | Unrestricted | Restricted | Total | Prior Year |
|---|---|---|---|---|
| | | Incoming Resources | | |
| Donations & Legacies (Note 15) | 149,765 | 73,438 | 223,202 | 231,204 |
| Charitable Activities | 0 | 0 | 0 | 300 |
| Investments | 2,117 | 0 | 2,117 | 1,873 |
| Trading Activities | 0 | 0 | 0 | 0 |
| Other | 0 | 5,754 | 5,754 | 2,740 |
| Total incoming resources | 151,882 | 79,192 | 231,073 | 236,116 |
| | | Resources Used | | |
| Charitable Activities (Note 16 and 20) | 153,699 | 86,601 | 240,300 | 213,740 |
| Raising Funds | 629 | 0 | 629 | 0 |
| Governance Costs | 0 | 0 | 0 | 0 |
| Support | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total resources used | 154,328 | 86,601 | 240,929 | 213,740 |
| Net Incoming / Outgoing Resources (before transfers) | -2,446 | -7,410 | -9,856 | 22,376 |
| Fund Transfers In | 0 | 16,376 | 16,376 | 18,961 |
| Fund Transfers Out | 16,376 | 0 | 16,376 | 18,961 |
| Net Incoming / Outgoing Resources (before gains/losses) | -18,822 | 8,966 | -9,856 | 22,376 |
| Investment Gains (or Losses) | 0 | 0 | 0 | 0 |
| Net Incoming / Outgoing Resources (before Asset Revaluation) | -18,822 | 8,966 | -9,856 | 22,376 |
| Asset Revaluation | 0 | 0 | 0 | 0 |
| Net Movement of Funds | -18,822 | 8,966 | -9,856 | 22,376 |
| Total Funds Brought Forward | 117,112 | 41,039 | 158,151 | 135,775 |
| Total Funds Carried Forward | 98,290 | 50,005 | 148,296 | 158,151 |

# Statement of Financial Position as at 31st March 2025

| | Unrestricted | Restricted | Total | Prior Year |
|---|---|---|---|---|
| Non-Current Assets | | | | |
| Fixed Assets (Note 17) | 2,883 | 0 | 2,883 | 6,540 |
| Total | 2,883 | 0 | 2,883 | 6,540 |
| Current Assets | | | | |
| Cash | 95,663 | 47,498 | 143,161 | 147,522 |
| Accounts Receivable | 2,071 | 0 | 2,071 | 3,021 |
| Prepayments | 0 | 3,606 | 3,606 | 2,510 |
| Total | 97,734 | 51,104 | 148,838 | 153,053 |
| Current Liabilities | | | | |
| Accounts Payable (Note 26) | 2,326 | 187 | 2,514 | 1,442 |
| Deferred Income | 0 | 911 | 911 | 0 |
| Total | 2,326 | 1,099 | 3,425 | 1,442 |
| Net Current Assets | 95,408 | 50,005 | 145,413 | 151,611 |
| Total Net Assets (Assets Minus Liabilities) | 98,291 | 50,005 | 148,296 | 158,151 |
| *Represented By* | | | | |
| General (Unrestricted) | 48,091 | 0 | 48,091 | 67,112 |
| Building Fund (Designated) | 50,200 | 0 | 50,200 | 50,000 |
| Restricted (Restricted) | 0 | 50,005 | 50,005 | 41,039 |
| Total Funds | 98,291 | 50,005 | 148,296 | 158,151 |

## Exemption from audit

For the year ending 31 March 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small company's regime. The trustees declare that they have approved the accounts above.

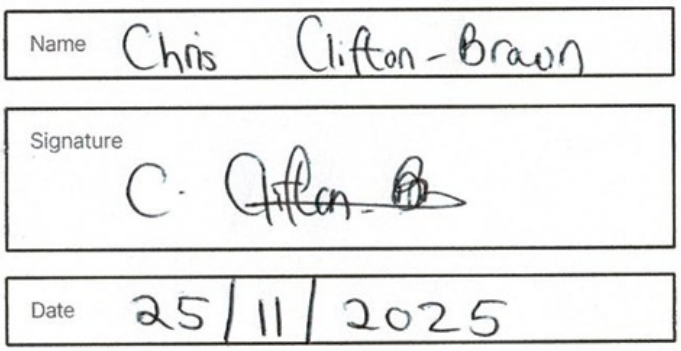
Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

The directors are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for

taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Signature**

These accounts have been approved by the trustees, and are signed on their behalf by:



# Notes - Accounting Policies

## 1. Basis of Preparation

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out in the accounting policies below.

## 2. Going Concern

The Trustees consider Freedom Church Liverpool a going concern at the date for approving the accounts. There are no material uncertainties that the charity can continue as a going concern for the next year.

## 3. Key Risks & Uncertainties

The charity is exposed to various risks, including operational, financial and reputational risks. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

## 4. Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

## 5. Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the charity are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as at the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity, is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable

## 6. Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognied where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

## 7. Governance Costs

Governance costs include costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity. Governance costs are shown within 'Analysis of Expenditure' note. There were no governance costs in 2024/25, with the Independent Examiner generously providing their services free of charge.

## 8. Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

## 9. Tangible Fixed Assets

Assets over the value of £500 are capitalised. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of an asset, less its estimated residual value, over the expected useful economic life of that asset, as follows:

- Freehold property - Not depreciated
- Musical and Technical Equipment - three years on straight line basis
- Office and computer equipment - three years on straight line basis
- Furniture, fixtures and fittings - three years on straight line basis

## 10. Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the statement of Financial Activities as they become payable in accordance with the rules of the scheme.

## 11. Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

## 12. Taxation

The charity is exempt from tax on its charitable activities.

## 13. Judgements and Key Sources of Estimation

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.
- The constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity. This estimate is re-assessed annually and the obligation is adjusted to reflect current expectations.

## 14. Concessionary Loans

The charity initially recognises and measures concessionary loans at the amount received or receivable. The carrying amount is adjusted in subsequent years to reflect repayments and any accrued interest.

# Notes - Analysis of Income & Expenditure

## 15. Analysis of Income

### Current Year

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| | Incoming Resources | | |
| Donations & Legacies | | | |
| Donations | 132,692 | 19,670 | 152,362 |
| Gift Aid | 17,073 | 653 | 17,725 |
| Grants | 0 | 53,115 | 53,115 |
| Charitable Activities | | | |
| Event Income | 0 | 0 | 0 |
| Investments | | | |
| Bank Interest | 2,117 | 0 | 2,117 |
| Trading Activities | | | |
| Rental Income | 0 | 0 | 0 |
| Sales | 0 | 0 | 0 |
| Other | | | |
| Other Income | 0 | 5,754 | 5,754 |
| Total incoming resources | 151,882 | 79,192 | 231,073 |

### Prior Year

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| | Incoming Resources | | |
| Donations & Legacies | | | |
| Donations | 134,880 | 14,990 | 149,870 |
| Gift Aid | 15,616 | 105 | 15,721 |
| Grants | 0 | 65,613 | 65,613 |
| Charitable Activities | | | |
| Event Income | 0 | 300 | 300 |
| Investments | | | |
| Bank Interest | 1,873 | 0 | 1,873 |
| Trading Activities | | | |
| Rental Income | 0 | 0 | 0 |
| Sales | 0 | 0 | 0 |
| Other | | | |
| Other Income | 0 | 2,740 | 2,740 |
| Total incoming resources | 152,368 | 83,748 | 236,116 |

## 16. Analysis of Expenditure

### Current Year

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| | Resources Used | | |
| **Charitable Activities** | | | |
| Activities | 16,593 | 31,271 | 47,864 |
| Admin | 15,969 | 13,434 | 29,403 |
| Advertising | 128 | 0 | 128 |
| Bank Charges | 70 | 0 | 70 |
| Depreciation | 3,657 | 0 | 3,657 |
| Equipment | 2,128 | 122 | 2,249 |
| Event Costs | 3,250 | 12,049 | 15,299 |
| Gifts Given | 14,753 | 3,023 | 17,777 |
| Other Expenditure | 112 | 0 | 112 |
| Premises | 0 | 0 | 0 |
| Staff Costs | 97,039 | 26,702 | 123,741 |
| **Raising Funds** | | | |
| Bid Writing | 629 | 0 | 629 |
| **Total resources used** | 154,328 | 86,601 | 240,929 |

### Prior Year

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| | Resources Used | | |
| **Charitable Activities** | | | |
| Activities | 10,689 | 33,094 | 43,783 |
| Admin | 17,406 | 8,433 | 25,839 |
| Advertising | 88 | 0 | 88 |
| Bank Charges | 119 | 0 | 119 |
| Depreciation | 4,078 | 0 | 4,078 |
| Equipment | 1,832 | 146 | 1,978 |
| Event Costs | 1,912 | 0 | 1,912 |
| Gifts Given | 13,481 | 1,114 | 14,595 |
| Other Expenditure | 611 | 181 | 792 |
| Premises | 0 | 0 | 0 |
| Staff Costs | 100,110 | 20,446 | 120,556 |
| **Raising Funds** | | | |
| Bid Writing | 0 | 0 | 0 |
| **Total resources used** | 150,326 | 63,414 | 213,740 |

# Notes - Analysis of Net Assets Between Funds

**17.**

## Current Year

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| Current Assets | 97,734 | 51,104 | 148,837 |
| Non-Current Assets | 2,883 | 0 | 2,883 |
| Current Liabilities | 2,326 | 1,099 | 3,425 |
| Non-Current Liabilities | 0 | 0 | 0 |
| Total Net Assets (Assets Minus Liabilities) | 98,290 | 50,005 | 148,296 |

## Prior Year

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| Current Assets | 112,005 | 41,048 | 153,053 |
| Non-Current Assets | 6,540 | 0 | 6,540 |
| Current Liabilities | 1,433 | 9 | 1,442 |
| Non-Current Liabilities | 0 | 0 | 0 |
| Total Net Assets (Assets Minus Liabilities) | 117,112 | 41,039 | 158,151 |

# Notes - Other

### 18. Volunteers

The charity benefits greatly from the voluntary contributions of time and money. Please refer to the trustees' report for further detail about volunteer contributions in the organisation.

### 19. Independent Examination Fees

Fees payable to the independent examiner for independent examination were: £0 (fee payable in the prior year: £0).

### 20. Staff Costs

There were two full time and five part time staff at the end of the financial year, totalling 3.86 FTE (previous year: 3.86)

The average number of employees during the year was 7 (previous year: 7)

The total staff costs and employee benefits for the reporting period are analysed as follows:

- Gross wages and salaries: £96,239 (23/24: £89,488)
- Employers NI costs: £16,125 (23/24: £19,193)
- Employers Pension costs: £9,553 (23/24: £9,450)

No employees received salaries at a rate of more than £60,000 per annum.

### 21. Key Management Personnel

The charity considers its key management personnel to be:

- Chris Clifton-Brown - Lead Elder and Chair of Trustees (Voluntary - not employed)
- Chris Butland - Staff Elder and Company Secretary
- Philip Lanyon - Staff Elder and Treasurer

The total employee benefits received by the key management personnel (including employer national insurance and pension contributions) was £77,950 (23/24: £72,370)

### 22. Trustee Remuneration

Dr Barry Cooper is a self-employed charity fundraiser who has a fund-raising contract with Freedom Church Liverpool Limited. In 2024-25 he was involved in raising grant funding totalling £52.8k for which he invoiced the charity and was paid a total of £629 (23/24: £343)

### 23. Trustee Expenses

During the year Chris Clifton-Brown incurred and was reimbursed for £248 (23/24: £483) for expenditure on behalf of the charity.

## 24. Trustee Donations

During the year the total aggregated donations made to the charity by the trustees was £0. There were no conditions attached to the donations. (total aggregate donations from prior year were £0)

## 25. Tangible Fixed Assets

| | Computer & Office Equipment | Music & Technical Equipment | Total |
|---|---|---|---|
| | | Cost | |
| Prior to 1st April 2024 | 5,280 | 17,985 | 23,265 |
| Additions in financial year | 0 | 0 | 0 |
| Total as at 31st March 2025 | 5,280 | 17,985 | 23,265 |
| | | Depreciation | |
| Prior to 1st April 2024 | 4,400 | 12,325 | 16,725 |
| Additions in financial year | 703 | 2,954 | 3,657 |
| Total as at 31st March 2025 | 5,103 | 15,279 | 20,382 |
| | | Net Book Value | |
| As at 31st March 2025 | 177 | 2,706 | 2,883 |
| As at 31st March 2024 | 880 | 5,660 | 6,540 |

## 26. Debtors

### Accounts Receivable

| Description | Amount |
|---|---|
| Gift Aid | 2,071 |
| Total | 2,071 |

### Prepayments

| Description | Amount |
|---|---|
| Youth Camp 2025 | 3,606 |
| Total | 3,606 |

## 27. Creditors

### Accounts Payable

| Description | Amount |
|---|---|
| Youth Camp 2025 | 2,514 |
| Total | 2,514 |

## 28. Deferred Income

| Description | Amount |
|---|---|
| Deferred Income | 911 |
| Total | 911 |

## 29. Analysis of Charitable Funds

### Current Year

| Fund Name | Opening Balance | Income | Expenditure | Fund Transfers | Closing Balance |
|---|---|---|---|---|---|
| Unrestricted | | | | | |
| General (Unrestricted) | 66,912 | 145,017 | 149,679 | -16,376 | 45,875 |
| Maghull (Unrestricted) | 200 | 6,664 | 4,649 | 0 | 2,215 |
| Unrestricted Total | 67,112 | 151,682 | 154,328 | -16,376 | 48,090 |
| Restricted | | | | | |
| Restricted (Restricted) | 2,640 | 7,920 | 14,936 | 4,376 | 0 |
| Debt Advice (Restricted) | 0 | 11,270 | 14,944 | 4,000 | 326 |
| Baby Basics (Restricted) | 29,131 | 36,964 | 31,856 | 0 | 34,239 |
| Hostel Chaplaincy (Restricted) | 0 | 0 | 2,532 | 2,500 | -32 |
| Someone Cares (Restricted) | 4,745 | 11,475 | 8,650 | 2,000 | 9,570 |
| Not Forgotten (Restricted) | 4,523 | 11,563 | 13,684 | 3,500 | 5,902 |
| Restricted Total | 41,039 | 79,192 | 86,602 | 16,376 | 50,005 |
| TOTAL | 108,151 | 230,873 | 240,930 | 0 | 98,096 |

### Prior Year

| Fund Name | Opening Balance | Income | Expenditure | Fund Transfers | Closing Balance |
|---|---|---|---|---|---|
| Unrestricted | | | | | |
| General (Unrestricted) | 73,966 | 151,908 | 149,715 | -9,247 | 66,912 |
| Maghull (Unrestricted) | 0 | 460 | 611 | 351 | 200 |
| Total | 73,966 | 152,368 | 150,326 | -8,896 | 67,112 |
| Unrestricted Total | 73,966 | 152,368 | 150,326 | -8,896 | 67,112 |
| Restricted | | | | | |
| Restricted (Restricted) | 415 | 12,746 | 806 | -9,715 | 2,640 |
| Debt Advice (Restricted) | 0 | 2,675 | 13,456 | 10,781 | 0 |
| Baby Basics (Restricted) | 7,968 | 51,740 | 30,577 | 0 | 29,131 |
| Hostel Chaplaincy (Restricted) | 0 | 125 | 5,858 | 5,733 | 0 |
| Someone Cares (Restricted) | 0 | 7,188 | 4,539 | 2,097 | 4,745 |
| Not Forgotten (Restricted) | 3,426 | 9,275 | 8,178 | 0 | 4,523 |
| Total | 11,810 | 83,748 | 63,414 | 8,896 | 41,039 |
| Restricted Total | 11,810 | 83,748 | 63,414 | 8,896 | 41,039 |
| TOTAL | 85,775 | 236,116 | 213,740 | 0 | 108,151 |

## 30. Fund Transfers

| Description | From | To | Amount |
|---|---|---|---|
| Q1 Debt Advice | General | Debt Advice | 2,000 |
| Q1 Hostel Outreach | General | Hostel Chaplaincy | 1,250 |
| Q1 Not Forgotten | General | Not Forgotten | 875 |
| Q1 Somone Cares Local | General | Someone Cares | 500 |
| Q2 Debt Advice | General | Debt Advice | 2,000 |
| Q2 Hostel Outreach | General | Hostel Chaplaincy | 1,250 |
| Q2 Not Forgotten | General | Not Forgotten | 875 |
| Q2 Someone Cares Local | General | Someone Cares | 500 |
| Q3 Not Forgotten | General | Not Forgotten | 875 |
| Q3 Someone Cares Local | General | Someone Cares | 500 |
| Q4 Not Forgotten | General | Not Forgotten | 875 |
| Q4 Someone Cares Local | General | Someone Cares | 500 |
| WA Balancing | General | Restricted | 4,376 |

## 31. Fund Descriptions

| Name | Description |
|---|---|
| General | Freedom Church Liverpool's General, unrestricted fund |
| Restricted | Restricted fund for all donations given for specific purpose not covered by other funds |
| Debt Advice | Freedom CMA Debt Advice's fund for all income and expenditure relating to this project |
| Baby Basics | Baby Basics Liverpool's fund for all income and expenditure relating to this project |
| Building Fund | Designated fund for building purchase |
| Hostel Chaplaincy | Hostel Chaplaincy fund for all income and expenditure relating to this project |
| Not Forgotten | Not Forgotten's fund for all income and expenditure relating to this project |
| Someone Cares | Someone Cares Liverpool and National's fund for all income and expenditure relating to this project |
| Maghull | Freedom Church Maghull's (a site of Freedom Church Liverpool) General, unrestricted fund |

## 32. Company Status

The company is a company limited by guarantee and not having a share capital. Every member of the company undertakes to contribute in a winding up sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

## 33. Transactions to Related Parties

During the year the charity employed Toria Clifton-Brown, who is closely related to Chris Clifton-Brown, who is a trustee and member of the Spiritual Leadership team. Toria received employment benefits totalling £10,871 (23/24: £9,250) for providing project management services to the charity in her role as Baby Basics Liverpool Coordinator.

Also, the charity employed Neil Gresty, who is related to Barry Cooper, who is a Trustee. Neil received employment benefits totalling £818 (23/24: £0) for his role as Project Developer for the Someone Cares UK project.

Three Trustees donated money to the charity via companies of which they are Directors. Chris Clifton-Brown (CCB Sheet Steel), Barry Cooper (Rainbow Childcare) and Babajide Bammeke (50000 Feet Consulting Ltd). In total, these transactions amounts to £46,500 (23/24: £59.6k).

### 34. Prior Period Adjustment

There were no prior year adjustments.

### 35. Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### 36. Other

Deferred income of £911 is made up of mostly (£566) refunded costs of a duplicate transaction made in error. The remainder (£345) is made up of advanced payments for activities taking place in the following financial year.

**FREEDOM CHURCH LIVERPOOL**

England & Wales - Charity number 1161463

# Accounts

freedom church liverpool

**Company number:** 08980158

**Registered Charity Number:** 1161463

# Financial Statements

# for the year ended

# 31st March 2024

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## Introduction

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 March 2024. The company was incorporated on 4 April 2014 and is a private limited company limited by guarantee.

## Reference and Administration Details

**Full name:** Freedom Church Liverpool Limited

**Company number:** 08980158

**Registered Charity Number:** 1161463

**Registered Address:** 178 Queens Drive, Liverpool, L15 6XX

**Directors (Trustees)**

| Name | Position | Date Appointed | Date Resigned |
|---|---|---|---|
| Chris Clifton-Brown | Chair of Trustees | 4th April 2014 | |
| Rebecca Ashworth | Trustee | 4th April 2014 | |
| Ken Brew | Trustee | 4th April 2014 | 16th October 2023 |
| Helen Taft | Trustee | 21st January 2019 | |
| Barry Cooper | Trustee | 13th June 2019 | |
| Babajide Bammeke | Trustee | 23rd October 2023 | |

Ken Brew retired from the Board after serving diligently for ten years as a Director/Trustee and also as Treasurer. The Trustees wish to thank Ken for his faithful service and expertise which have helped the charity grow and meet its objectives since its inception in 2014. Ken's duties as treasurer passed on to Phil Lanyon - who is a member of the staff team. However, Ken remains available to the organisation in an ad hoc advisory capacity because his input is still greatly valued by the Trustees.

**Bankers:** HSBC, 23 Allerton Road, Mossley Hill, Liverpool, L18 2DA

**Solicitors:** Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham, B3 2ES

**Independent Examiner:** Ben Priestley, 8 Yew Tree Gardens, Harrogate, HG2 9JU

# Directors' (Trustees') Annual Report

## Structure, Governance and Management

Freedom Church Liverpool Limited was formed on 4 April 2014 and this is the eighth annual report of the company.

The company carries on the activities of Freedom Church Liverpool which began its ministry in September 2013. The company was registered as a charity (Reg. No. 1161463) on 28 April 2015.

Freedom Church Liverpool is now recognised as a new church, under the strategic guidance of New Ground Churches (Reg. No. 1121110).

Spiritual Leadership

The Church is overseen spiritually by a team of five "Elders". This team is made up of a mixture of employed staff and volunteers, who meet regularly to set the spiritual direction of the Church, and to ensure pastoral care of the congregation is provided. The Elders also take responsibility for Bible teaching in the Church, either preaching themselves or training up and supporting other members of the church to preach. Elders who served the church in 2023/24 were:

- Chris Clifton-Brown (Voluntary)
- Matthew Ashworth (Voluntary)
- Chris Butland (Employed full time)
- Pete Calcraft (Voluntary)
- Phil Lanyon (Employed full time)

The Eldership team worked during 2023/24 to also establish a "Wider Leadership Team", with the goal of increasing input into leadership decision making to a larger number of people, and raising new leaders for the future of the church. This team initially numbers 13 people, including the above named Elders, and is continuing to take shape.

Staff Team

The church's day to day operations were largely carried out by its Staff Team who were employed to specific roles within the church. The team was overseen in a voluntary capacity by Chris Clifton-Brown, meeting fortnightly to review operations and plan activities ahead. Staff were supported by a large number of volunteers, who helped to run the Church's meetings, projects and activities. During 2023/24, the staff team consisted of the following people (see table overleaf).

| Staff member | Job Title | Key Duties | FTE (Full Time Equivalent) |
|---|---|---|---|
| Chris Butland | Staff Elder | Spiritual leadership, pastoral ministry, HR, operational management, governance, communications | 1.0 |
| Phil Lanyon | Staff Elder | Spiritual leadership, pastoral ministry, worship ministry, treasurer, student ministry, youth ministry, social media content, | 1.0 |
| Debbie Butland | Freedom CMA Debt Advice Coordinator | Project leader for Debt Advice project | 0.46 |
| Toria Clifton-Brown | Baby Basics Liverpool Coordinator | Project leader for Baby Basics Liverpool project | 0.4 |
| Sarah Lanyon | Children and Young Persons Officer | Children's ministry leader, youth ministry, student ministry | 0.8 |
| *Jenni Calcraft** | *Someone Cares UK National Director* | *Project leader for Someone Cares UK* | 0.1 |
| *Emma Le Poidevin** | *Someone Cares UK Project Developer* | *Communication and administration for Someone Cares UK* | 0.1 |

**Jenni Calcraft and Emma Le Poidevin were employed on the "Someone Cares UK" project from February 2024. The project is wholly funded by an incubator grant from Cinnamon Network, and will seek to register as a Charity in its own right. Until then, Freedom Church is holding the funds for the project and its employees are employed by the Church. However, they are not part of the church's operational team, and will eventually become employees of Someone Cares UK.*

## Objectives and Activities

Our company's two charitable purposes, as set out in the objects, contained in the Company's Memorandum of Association are as follows: -

1. *"To advance the Christian faith in accordance with our Statement of Beliefs in Liverpool and in such other parts of the UK and the world as the trustees may from time to time see fit".*
2. *"The relief and or prevention of poverty in Liverpool and in such other parts of the UK and the world as the trustees may from time to time see fit".*

## Public benefit

Our regular events and activities to advance the Chrsitian faith - including our Sunday gatherings and prayer meetings - were open to the public and free of charge. The trustees have regard to the Charity Commission's general guidance on Public Benefit when reviewing the aims and objectives and in planning the future activities. The trustees consider carefully how planned activities will contribute to the aims and objectives that have been listed above.

## Review of 2023-24

During 2023/24 we fulfilled our Charitable Objectives through a range of activities and projects across various locations. The following sections summarise these and report key outcomes.

## Activities for the Advancement of Christian Faith

The 2023-24 financial year was an exciting period of change and progress for Freedom Church Liverpool, in which the charity continued to have a big impact on the city of Liverpool through its ministries and activities. The most significant development was the progression to becoming "one church in two locations" - with the official launch of Freedom Church Maghull in January 2024 supplementing our existing congregation in Childwall.

| Activities for the Advancement of Christian Faith | | | |
|---|---|---|---|
| **Activity** | **Purpose** | **Frequency** | **Main Location(s)** |
| **Freedom Church Liverpool Sunday morning meeting** | Christian worship, Bible teaching, prayer, children's ministry | Weekly | Childwall Sports and Science Academy, L15 |
| **Maghull Worship and Prayer Meeting** | Christian worship, bible teaching, prayer - preparation for launch of Freedom Church Maghull | Monthly (Apr-Dec 2023) | The Barn, Maghull, L31 |
| **Freedom Church Maghull Sunday afternoon meeting** | Christian worship, Bible teaching, prayer | Fortnightly (from Jan 2024) | Maghull Green Park St James Church, L31 |
| **Prayer Meeting** | Christian worship and prayer | Monthly | Long Lane IMC, L15 |
| **"Life Group" meetings** | Home-based meetings for Bible study, prayer and relationship building | Weekly | In homes across Merseyside |
| **Men's Fellowship** | Gatherings for relationship building and encouragement among men | Monthly | Childwall Fiveways Pub, L15 |
| **Alpha Course** | Evangelistic course for people enquiring about the Christian faith | Weekly (Feb-Mar 2024) | Jubilee Church Liverpool, L15 |
| **Outreach Bible Study** | Bi-lingual Bible study for people seeking asylum residing in Liverpool | Weekly | St James in the City C of E Church, L8 |
| **Someone Cares** | Provision of spiritual care (chaplaincy support) to patients and families | Weekly | Alder Hey Children's Hospital, L12 |
| **Student Ministry** | Bible teaching, worship, prayer and social activities for students | Weekly during university terms | Various locations across Merseyside |
| **Youth ministry** | Bible teaching, social activities | Weekly (term time) | Long Lane IMC, L15 |
| **Social Action** | Various projects to relieve poverty and demonstrate Christian message | All year | Various locations - see table p9 |

Freedom Church Maghull

The official launch of Freedom Church Maghull came after a period of "exploration" in 2022-23 where we held monthly worship and prayer gatherings in the town. The gatherings were well received, and the Elders ultimately agreed that a new regular congregation in Maghull should be planted. Initially this would meet fortnightly on Sunday afternoons, following the same preaching series patterns as our Childwall site. These meetings commenced in January 2024, facilitated by the hiring of Green Park St James's C of E church. This has been a good first home for the new congregation - currently around 35 people regularly - as it forms and grows. Included in the attendees have been a number of students from nearby Edge Hill University.

Whilst responsibilities for Sunday meetings are currently being shared amongst the existing Freedom Church Liverpool elders and leaders, the longer term aim is for the Maghull congregation to have its own bespoke leadership team so that it can function on its own terms and grow to be a huge benefit to the local community in and around the town.

Sunday Gatherings at Childwall

Our Sunday morning meetings continued in Childwall, attended on average by 115 people (up from around 100 in 2022/23), including people aged from 0 to 87 years old. Included in these numbers, our children's ministry at these meetings served between 30 and 40 weekly.

Growth in attendance was due partly to an increase in student numbers from nearby Liverpool Hope and Edge Hill Universities, as well as people from a local hostel for people seeking asylum in the UK. Attendance amongst people seeking asylum tended to be transitory, with people arriving in the city and being dispersed to other locations by the Home Office with regularity.

Preaching at our Sunday gatherings was shared by our leadership team with occasional contributions from other members of the church and invited guest speakers. We delivered Bible-based teaching on a number of topics, with most of our talks recorded and made available for public viewing on the church's YouTube channel.

In autumn 2023 we supplemented our Sunday morning teaching with midweek discipleship courses, covering parenting, marriage, prayer and the Holy Spirit. These were well received, with many benefitting from the opportunity to study specific topics in greater detail.

Our Easter and Christmas outreach services were joyful occasions where we invited as many guests as possible to celebrate these important Christian festivals with us, and we preached guest-friendly Gospel messages. We were also delighted to hold two baptism services - in August 2023 and on Easter Sunday in March 2024. In total, 15 people were baptised at these services from a range of nations including the UK, Iran, Pakistan and Eritrea! This helps reflect the increasing range of cultures found among our growing church family.

Alpha Course

Our Alpha Course - held jointly with Jubilee Church Liverpool - was launched with a free night of comedy featuring Christian comedian Andy Kind. The course was well attended over a 9 week period, with over 20 individuals taking the opportunity to explore Christianity, whilst enjoying excellent food cooked by our volunteers.

Youth and Children's Work

Sarah and Phil Lanyon have continued to lead these ministries with the help of a team of dedicated volunteers. In addition to Sunday morning activities, our Youth provision (age 11 to 18) continued their weekly Thursday evening gatherings, with lots of opportunities for fun and exploring big questions of life together. In August 2023, a group of youth attended the NewDay conference in Norfolk, with over 7,000 young people from across the country. They enjoyed great Bible teaching, worship and fellowship, and lots of fun and games.

Student Ministry

An influx of students joining the church during the year meant we had a vibrant, engaged group of young adults, who have enriched the church family and enjoyed spending time with one another. This group met separately midweek during term times for worship and teaching specific to their life stage. Students have also invited other friends to come and "try church" - resulting in a steady stream of guests at our meetings - including some who had never really experienced a church before. We are hoping this strong core group will ultimately attract more students to join the church in the new academic year later in 2024.

Leadership Development

Once again, we sent a group from the church to the New Ground Leadership Conference, held in November 2023, where they received excellent Bible teaching and training. The focus of this conference was on emerging leaders under the age of 30, so our delegation mainly comprised people in this age bracket.

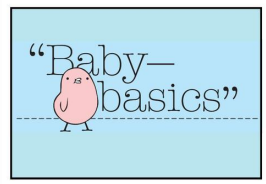
Building search

We continued to search for a permanent building to purchase and serve our ministry needs throughout 2023-24. However, we are yet to find a suitable available property. The Trustees continued to hold a designated fund of £50,000 to help enable the purchase of a building if and when a suitable property is identified.

## Review of Projects to Relieve Poverty

We continue to be passionate about relieving poverty for the people of Liverpool and beyond. Our various social action projects benefitted many people in the area during 2023/24. The table below provides a summary of our key activities to relieve poverty, and the narrative which follows highlights some of the main outcomes of our work.

| **Activities for the Relief of Poverty** | | | |
|---|---|---|---|
| **Activity** | **Purpose** | **Frequency** | **Main Location(s)** |
| Freedom CMA Debt Advice | Provision of free debt advice to members of the public in severe financial distress | Weekly | Frontline Church Liverpool, L15 |
| Baby Basics Liverpool | Preparation and distribution of essential items for babies born into vulnerable situations | Ongoing | Big Yellow Storage Facility, L15 |
| Someone Cares Liverpool | Provision of spiritual care (chaplaincy) and practical care to patients and families in hospital | Weekly | Alder Hey Children's Hospital, L12 |
| Not Forgotten | Provision of support packages for local young people leaving the care system | Ongoing | Big Yellow Storage Facility, L15 - plus homes |
| Hostel Ministry | Provision of spiritual care (chaplaincy), welcome and support to people entering the UK to seek asylum | Weekly | Birley Court Hostel, L8 and St James in the City Church, L8 |




Baby Basics Liverpool

2023-24 was another challenging but exciting year of growth for Baby Basics. Based on the template pioneered by Baby Basics UK (Reg. No. 1168099), our team provided support to mothers and babies in need, referred by local midwives and other support organisations.

The increased demand for our service of course has meant increased costs for the project, including higher storage rental costs at the project's HQ. The cost of supplying baskets, mattresses and other key contents for the starter packs also increased with demand and the rise in cost of living across the country.

**Baby Basics: Key Statistics 23/24**

- Over 2k baskets of baby essentials distributed since 2015
- More than 600 families supported in 23/24
- 7% of all babies born in Liverpool supported by Baby Basics in 23/24
- Increase in expenditure from £16k (22/23) to £30k (23/24) to meet growing demand

Thankfully, the project benefited hugely during the period from new and significant sources of external funding from a range of organisations and individuals.

**Baby Basics: Key Funding Sources 23/24**

- £9.2k from Merseyside Police "Community Cash Back" initiative
- £8k from Condy Lofthouse Architects
- £20k grant from Community Organisations Cost of Living Fund

The project also continued to receive donations of physical items from companies and members of the public - from smaller individual donations of clothes and blankets, to larger scale donations of pallets of baby goods. Each one is vital, helping us to to practically and lovingly support families in huge need









Baby Basics Liverpool was served superbly by our team of volunteers, led by the Project Coordinator, Toria Clifton-Brown. The team diligently collected, sorted and packaged donated items, producing the beautiful baskets which went out to beneficiaries. Without this small army of volunteers, the project simply could not be the success that it is.

<u>Freedom CMA Debt Advice</u>

Our Debt Advice project continued to offer face-to-face support and advice to people struggling with crippling personal debts. The project's personal nature is becoming increasingly rare in a sector where more and more cases are being referred to call centres. In addition to supporting clients with debt, Debbie Butland (Project Coordinator) also supported people to maximise their income by helping them apply for various benefits and back-payments which they had been unknowingly entitled to but were not claiming.

Referrals to the service continue to come from various local agencies, as well as clients who have seen their lives changed and recommended the project to their friends and families.

**Freedom Debt Advice: Key Statistics 23/24**

- 26 new clients supported
- 89 face to face debt advice appointments delivered
- £109k of debt totally written off through seven Debt Relief Orders (DROs)
- £14k of debt written off through trust fund applications

*I'd given up completely...I was given your details. I reluctantly reached out and it changed my life.*

## Someone Cares

2023-24 was a significant year for our Someone Cares project. Since it began, the project has locally supported Alder Hey Children's Hospital in a variety of ways, forming strong links with the Spiritual Care team. The hospital's two employed Chaplains - have expressed their gratitude for the support provided by Someone Cares volunteers.

**Someone Cares Liverpool: Key Statistics 23/24**

- 5 Freedom Church volunteers providing weekly chaplaincy sessions to Alder Hey as part of the Spiritual Care Team
- Hundreds of parents supported with emergency care packs when faced with unexpected overnight admissions
- More than 100 pairs of pyjamas given to children admitted to the hospital



During the year, Jenni Calcraft, the Project Coordinator, was encouraged to apply to an Incubator Competition run by Cinnamon Network, which seeks to find effective local Christian projects and scale them up so they can be replicated nationally. It was an intense application process competing with many other projects, including "Dragon's Den" style pitches to a panel of judges, for an overall "prize" of £25k investment. In November 2023, Someone Cares was chosen as the winner of the competition.




Since then, Jenni has been preparing 'Someone Cares UK' for national replication, with the vision of *"bringing hope into hospitals".* Some of the funding is being used to employ Jenni and a Project Developer to set up pilots with other churches who are willing to take Someone Cares into their local hospitals. A website has launched (www.someonecares.co.uk), and it's hoped a first pilot will be confirmed by the end of 2024.

## Not Forgotten

Launched in July 2022, Not Forgotten continued to grow during 2023-24, equipping care leavers with essential items to help them in their first new homes. The majority of beneficiaries were based in Liverpool, despite the project originally being focused in Knowsley. With costs rising due to the demand and also the increases to cost of living affecting the overall cost of each package, external funding has been essential to meet the needs of the project.

**Not Forgotten: Key Statistics 23/24**

- 90 "New home starter packs" distributed to care leavers in Liverpool and Knowsley
- Each starter pack contained goods amounting to around £100



Hostel Ministry

We continued to support people seeking asylum within Liverpool through our weekly visits to a local hostel. Our team of volunteer chaplains serve hot drinks and offer friendship and conversation to the residents. Where appropriate/desired, some residents received spiritual care, prayer, and invitations to our weekly bilingual Bible study and church gatherings.



Several people from the hostel engaged with church activities, and some even chose to be baptised and publicly share their testimonies of faith.



We provided practical support to those in need, including provision of transport, clothing, and where appropriate, financial support through one-off giving. As people seeking asylum are often moved on to other cities at short notice, we made use of the Welcome Church Network. This enables us to refer people to welcoming churches in areas to which they are transferred, ensuring continued Christian community.

Grant Funding

The social action projects we have been able to run would not have been possible without donations from our church members. But we're also hugely grateful to the following organisations for their generosity in funding our activities in 2023/24:

| **Major External Grants Received 2023/24** | | |
|---|---|---|
| **Funder** | **Amount** | **Project/Purpose** |
| Elizabeth Rathbone Trust | £2.5k | CMA Debt Advice |
| Merseyside Police Community Cash Back | £9.2k | Baby Basics |
| ARM Trust | £10.0k | Baby Basics |
| National Lottery Community Fund: Cost of Living Funs | £20.9k | Baby Basics |
| ARM Trust | £2.5k | Not Forgotten |
| Albert Hunt Trust | £3.0k | Not Forgotten |
| Duchy of Lancashire Benevolent Fund | £3.2k | Not Forgotten |
| Cinnamon Network | £6.25k | Someone Cares UK |

## Giving and Partnerships

In addition to running our own ministries and activities, Freedom Church seeks to give generously to other charities and individuals in line with our charitable objectives. During 2023-24 we were delighted to be able to make gifts totalling £12.3k to other recognised organisations. The table below details the organisations to which most of our giving was directed.

In addition, pastoral gifts were made to specific individuals identified as being in need. These gifts amounted to a total of £900.

| **Freedom Church Partnership Giving 2023/24** | | |
|---|---|---|
| **Partner** | **Details** | **Purpose of financial gift** |
| Comunidade Ágape | A church in Iracemapolis, Brazil which is part of our wider New Ground church family. | To support the church in multiple social action ministries in their city, in an area of deprivation. We also hosted their church leaders for a visit to Liverpool in November 2023. |
| Jubilee+ *(Reg Charity: 1159799)* | An organisation which help equip churches to change their local communities through social action | Regular giving to support the organisation through their "Partner Church" scheme |
| new ground *(Reg Charity: 1121110)* | The family of churches which Freedom Church belongs to | Regular giving to support the organisation's mission to plant and support churches and raise new Christian leaders across Europe |
| Open Doors *(Reg Charity: 1125684)* | A charity which seeks to support Christians who are persecuted for their faith around the world | Regular giving as part of the Open Doors "One Church" scheme |

## Reserves Policy and Financial Review

There were three main sources of income for Freedom Church Liverpool during the year: -

- Donations from church members
- Charitable grants for specific projects
- Gift Aid income recovered from HMRC

To enable Freedom Church Liverpool to meet its financial responsibilities, and to survive fluctuations in its finances, the Trustees have agreed to keep enough level of financial reserves to ensure that main operations could continue for a minimum period of 3 months and up to a maximum of 6 months. This puts our target reserves at between £37.5k and £75.1k in normal times. At the end of the 2023/24 financial year, the charity held £67.1k in free reserves.

Any potential conflicts of interest have been managed during the year by ensuring that all issues affecting the terms and conditions of each individual employee were discussed and voted on by those trustees who were not connected to that individual.

## Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption (see statement on balance sheet).

**Responsibilities of the trustees**

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies, as described on page 19, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable.

The members of the Committee must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**Small company provisions:**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

**Signed on behalf of the charity's trustees:**

**Signed** _____ **Date** _____

**Christopher Clifton-Brown, Director / Chair of Trustees**

## Independent Examiner's Report

I report on the accounts of the charity, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act; and
- state whether matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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; and
    - 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 to enable a proper understanding of the accounts to be reached.

**Signed** _____ **Date** 03/12/2024

**Ben Priestley, Independent Examiner**

# Statement of Financial Activities (including the income and expenditure account) for the year ended 31st March 2024

| | | *2024* | *2024* | *2024* | *2023* | *2023* | *2023* |
|---|---|---|---|---|---|---|---|
| | | **Unrestricted** | **Restricted** | **Total** | **Unrestricted** | **Restricted** | **Total** |
| | | Funds | Funds | Funds | Funds | Funds | Funds |
| | **Note** | **£** | **£** | **£** | **£** | **£** | **£** |
| **Incoming resources** | | | | | | | |
| Voluntary Income | 2 & 8 | 150,495 | 15,495 | 165,990 | 151,445 | 12,617 | 164,062 |
| Fundraising income | | 0 | 65,613 | 65,613 | 0 | 13,600 | 13,600 |
| Investment Income | | 1872 | 0 | 1,872 | 451 | 0 | 451 |
| Other trading activities | | 0 | 0 | 0 | 470 | 0 | 470 |
| Funds held for third parties | | 0 | 2,640 | 2,640 | 0 | 3,985 | 3,985 |
| **Total incoming resources** | | **152,367** | **83,748** | **236,115** | **152,366** | **30,202** | **182,568** |
| **Resources expended** | | | | | | | |
| Fundraising costs | | -343 | 0 | -343 | -286 | 0 | -286 |
| Cost of charitable activities | 3 & 7 | -149,983 | -63,414 | -213,397 | -141,363 | -36,776 | -178,139 |
| Funds to third parties | | 0 | | 0 | 0 | -3,985 | -3,985 |
| **Total resources expended** | | **-150,326** | **-63,414** | **-213,740** | **-141,649** | **-40,761** | **-182,410** |
| **Net income/(expenditure)** | | **2,042** | **20,334** | **22,375** | **10,717** | **-10,559** | **158** |
| Transfers between funds | | -8,896 | 8,896 | 0 | -7,340 | 7,340 | 0 |
| Balance brought forward | | 123,966 | 11,810 | 135,775 | 120,588 | 15,029 | 135,617 |
| **Balance carried forward** | | **117,112** | **41,039** | **158,151** | **113,248** | **22,369** | **135,617** |

All the activities of the charitable company are classed as continuing.

# Balance Sheet as at 31st March 2024

| | Note | 2024 £ | 2023 £ |
|---|---|---|---|
| **Fixed Assets** | 4 | 6,540 | 5,415 |
| **Current assets** | | | |
| Debtors | 5 | 3,021 | 3,911 |
| Prepayments | | 2,510 | |
| Cash at bank and in hand | | 147,522 | 129,756 |
| **Total current assets** | | 153,053 | 133,667 |
| | | | |
| **Liabilities** | | | |
| Creditors: | | | |
| Amounts falling due within one year | 6 | -1,442 | -3,307 |
| Net current assets | | 154,495 | 130,360 |
| **Net assets** | | 158,151 | 135,775 |
| | | | |
| **The funds of the charity** | | | |
| **Opening balance** | | | |
| Unrestricted income funds | | 67,112 | 73,965 |
| Designated funds | | 50,000 | 50,000 |
| Restricted income funds | | 41,039 | 11,810 |
| **Total funds** | | **158,151** | **135,775** |

Exemption from audit

For the year ending 31 March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small company's regime. The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

**Signed** _____ **Date** _____

**Christopher Clifton-Brown, Director / Chair of Trustees**

# Notes to the Accounts

## 1. Accounting policies

### Basis of the preparation of the accounts

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102 and with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102) and with the Charities Act 2011.

Freedom Church Limited constitutes a public benefit entity as defined by FRS 102. All assets and liabilities are initially recognised at historic cost or transaction value. No restatement was required for comparative figures when applying the accounting policies required on the adoption of FRS102.

### Incoming resources

All material incoming resources have been included on a receivable basis – i.e., they are included if the date receivable falls within the period covered by these accounts.

### Depreciation

Equipment is depreciated at 33.33% on a straight-line basis.

## 2. Voluntary income

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Cash donations from members | 134,265 | 148,217 |
| Tax refunds | 15,616 | 16,844 |
| Other | 645.17 | 0 |
| | **150,526** | **165,062** |

### 3. Cost of charitable activities

| | 2024 Unrestricted | 2024 Restricted | 2024 Total | 2023 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Salaries | 99,000 | 18,768 | 117,767 | 100,931 |
| Other staff costs | 1,110 | 364 | 1,474 | 653 |
| Hire of premises | 12,637 | 6,299 | 18,936 | 17,763 |
| Evangelism | 1,450 | 5,858 | 7,308 | 3,187 |
| Ministry expenses | 5,591 | 226 | 5,818 | 9,181 |
| Other social action project costs | 298 | 27,164 | 27,462 | 10,820 |
| Charitable giving | 13,786 | 741 | 14,527 | 18,123 |
| Administration expenses | 5,171 | 2,284 | 7,456 | 6,391 |
| Equipment | 1,832 | 0 | 1,832 | 2,159 |
| Depreciation | 4,078 | 0 | 4,078 | 2,287 |
| Training and conferences | 5,029 | 1,709 | 6,739 | 6,608 |
| | **149,983** | **63,414** | **213,397** | **178,103** |

### 4. Fixed assets

| | Total Assets 2024 | Total Assets 2023 |
|---|---|---|
| **Cost** | **£** | **£** |
| Opening balance | 14,257 | 13,855 |
| Additions | 5,203 | 4,207 |
| Disposals | 0 | -3,805 |
| **Closing Balance** | **19,460** | **14,257** |
| | | |
| **Depreciation** | | |
| **Opening balance** | -8,842 | -10,260 |
| Charge for the year | -4,078 | -2,287 |
| Disposals | 0 | 3,705 |
| **Closing Balance** | **-12,920** | **-8,842** |
| | | |
| **Net book value (closing)** | **6,540** | **5,415** |

## 5. Debtors

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Gift aid due | 3,021 | 3,911 |
| | **3,021** | **3,911** |

## 6. Creditors: amounts falling due within one year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| PAYE and NI | 0 | 0 |
| Pension contributions | 753 | 1,208 |
| Other | 689 | 2,099 |
| | **1,442** | **3,307** |

## 7. Staff costs and numbers

There were five part-time and two full-time employees at the end of the year, equivalent to 3.68 (2023 4.3) full time employees with a total cost of £118,132 as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 89,488 | 80,274 |
| Social security costs | 19,193 | 15,189 |
| Other pension costs | 9,450 | 5,468 |
| | **118,132** | **100,931** |

## 8. Restricted Funds

### A. Baby Basics

Baby Basics has continued to develop as a project through the year. We obtained grants and voluntary donations which enabled the project to rent premises and to purchase those resources which were not immediately available from donated goods. During the year we received four grants for this project totalling £40.2k.

During the year we distributed 484 starter packs (2023: 415) which included moses baskets and contents to disadvantaged new mothers nominated by local midwives. We estimate the value of each basket to be around £100. In addition to the baskets, we also distributed 24 cots with mattresses, 65 buggies, 79 clothing bundles and 58 baby baths. The notional value of these items baskets (more than £60k) has not been included within these accounts. Many of the items distributed were donated by members of the public or businesses.

### B. CMA Freedom Debt Advice

We employ a part- time debt advisor, Debbie Butland, who is assisted by 3 volunteers, to provide advice to the Public on managing personal debt. The project is based at Frontline church in Wavertree, Liverpool. Frontline Church has provided some office space rent free for the project.

We provided a range of advice and support to a total of 26 new clients during the year, in addition to continuing to support over 20 existing clients. We continued to train our volunteers to handle more of the work involved.

### C. Someone Cares

We provide prayer support and friendship to families, whose children are patients at Alder Hey children's hospital in Liverpool, as well as small care packs of toiletries, pyjamas and essential items for parents of children who are admitted to hospital in emergency situations.

### D. Not Forgotten

This new project helps relieve poverty for care leavers who are moving into their first accommodation as independent adults. We donated 90 packages of basic home essentials during 2023-24, which they could otherwise not afford. We estimate the value of each basket to be around £100. The notional value of the baskets (£9k) has not been included within these accounts. During the year we received grants for this project totalling £8.7k.

**Restricted funds (continued)**

| | Baby Basics | Debt Mgt | Someone Cares | Not Forgotten | Hostel Chaplaincy | Special Offerings | Total |
|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ |
| Balance at 1 April 2023 | 7,968 | 0 | 157 | 3,426 | 0 | 259 | 11,810 |
| **Income** | | | | | | | |
| Grant funding | 47,226 | 2500 | 7187.5 | 8,700 | 0 | 0 | 65,613 |
| Donations | 4,514 | 175 | 0 | 575 | 125 | 10,106 | 15,495 |
| Other funds | 0 | 0 | 0 | 0 | 0 | 2640 | 2,640 |
| Transfer from General Fund | 0 | 4,001 | 1939.87 | 0 | 2,955 | 0 | 8,896 |
| Transfer from Restricted Fund | | 6,780 | | | 2,778 | | 9,558 |
| **Total** | **51,740** | **13,456** | **9,127** | **9,275** | **5,858** | **12,746** | **102,201** |
| | | | | | | | |
| **Expenditure** | | | | | | | |
| Staff costs | 0 | -11,052 | -1236.62 | 0 | 0 | 0 | -12,289 |
| Cost of premises | -6,299 | 0 | 0 | 0 | 0 | 0 | -6,299 |
| Gifts | 0 | -316 | -330.76 | -8,178 | -603 | -806 | -10,234 |
| Other resources | -24,278 | -2,088 | -2971.98 | 0 | -5254 | 0 | -34,592 |
| Release to Other Fund | 0 | 0 | 0 | 0 | | -9,558 | -9,558 |
| **Total** | **-30,577** | **-13,456** | **-4,539** | **-8,178** | **-5,857** | **-10,364** | **-72,971** |
| Balance at 31 March 2024 | **29,131** | **0** | **4,745** | **4,523** | **0** | **2,640** | **41,039** |

**9. Trustees' remuneration, benefits and expenses**

Chris Butland, who is a full-time employee and Debbie Butland, our part-time debt advisor are the son-in-law and daughter of one of our trustees, Mr. Ken Brew. Ken retired as a Trustee during the year.

During the year Chris Clifton-Brown incurred and was reimbursed for £483 expenditure on behalf of the charity.

Toria Clifton-Brown incurred and was reimbursed for £7,229 expenditure on behalf of the charity - specifically for the Baby Basics Liverpool project.

During the year Chris Butland was reimbursed for expenditure incurred by him on behalf of the charity for a total of £3,728 and claimed a further £243 in expenses.

Debbie Butland was reimbursed for expenditure incurred totalling £662 and claimed a further £139 in expenses.

Dr Barry Cooper, another trustee, is a self-employed charity fundraiser who has a fund-raising contract with Freedom Church Liverpool Limited. In 2023-24 he was involved in raising grant funding totalling £30.16k for which he invoiced the charity and was paid a total of £343. In addition, he incurred and was reimbursed for £8,118 expenditure on behalf of the charity, specifically for the Not Forgotten project.

**10. Related party transactions**

Other than the items noted in Note 9, there were no related party transactions during the year ending 31 March 2024

**11. Independent Examination**

The independent examination was again provided free of charge this year.

## 12. Movement on Funds

| | Unrestricted | | Restricted | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Fund** | **Building Fund** | **Maghull** | **Baby Basics** | **Debt Advice** | **Not Forgotten** | **Hostel Outreach** | **Someone Cares** | **Special Offerings** | **Cinnamon Project** | **Total** |
| | **£** | | **£** | **£** | **£** | **£** | | | **£** | | **£** |
| Balance at 1 April 2023 | 73,966 | 50,000 | 0 | 7,968 | 0 | 3426.31 | 0 | 157 | 258 | 0 | 135,775 |
| **Income** | | | | | | | | | | | |
| Donations | 150,036 | 0 | 460 | 4,514 | 175 | 575 | 125 | 0 | 10,106 | | 165,991 |
| Grant funding | 0 | 0 | 0 | 47,226 | 2500 | 8,700 | 0 | 0 | 0 | 7188 | 65,614 |
| Income earned | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Investment Income | 1,873 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 1,873 |
| Third Party Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,640 | | 2,640 |
| **Total** | **151,908** | **0** | **460** | **51,740** | **2,675** | **9,275** | **125** | **0** | **12,746** | **7,188** | **236,117** |
| **Expenditure** | | | | | | | | | | | |
| Revenue costs | -149,715 | 0 | -611 | -30,577 | -13,456 | -8,178 | -5,857 | -2,097 | -806 | -2,443 | -213,740 |
| Third party | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **-149,715** | **0** | **-611** | **-30,577** | **-13,456** | **-8,178** | **-5,857** | **-2,097** | **-806** | **-2,443** | **-213,740** |
| | | | | | | | | | | | 0 |
| Transfers | -9,247 | 0 | 351 | 0 | 10,781 | 0 | 5,733 | 1,940 | -9,558 | 0 | 0 |
| Balance at 31 March 2024 | **66,912** | **50,000** | **200** | **29,131** | **0** | **4,523** | **0** | **0** | **2,640** | **4,745** | **158,151** |

**FREEDOM CHURCH LIVERPOOL**

England & Wales - Charity number 1161463

# Accounts

freedom church liverpool

**Company number:** 08980158

**Registered Charity Number:** 1161463

# Financial Statements

# for the year ended

# 31st March 2023

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## Introduction

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 March 2023. The company was incorporated on 4 April 2014 and is a private limited company limited by guarantee.

## Reference and Administration Details

**Full name:** Freedom Church Liverpool Limited

**Company number:** 08980158

**Registered Charity Number:** 1161463

**Registered Address:** 178 Queens Drive, Liverpool, L15 6XX

**Directors (Trustees)**

| Name | Position | Date Appointed |
|---|---|---|
| Chris Clifton-Brown | Chair of Trustees | 4th April 2014 |
| Rebecca Ashworth | Trustee | 4th April 2014 |
| Ken Brew | Trustee/Treasurer | 4th April 2014 |
| Helen Taft | Trustee | 21st January 2019 |
| Barry Cooper | Trustee | 13th June 2019 |

**Bankers:** HSBC, 23 Allerton Road, Mossley Hill, Liverpool, L18 2DA

**Solicitors:** Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham, B3 2ES

**Independent Examiner:** Ben Priestley, 8 Yew Tree Gardens, Harrogate, HG2 9JU

# Directors' (Trustees') Annual Report

## Structure, Governance and Management

Freedom Church Liverpool Limited was formed on 4 April 2014 and this is the sixth annual report of the company.

The company carries on the activities of Freedom Church Liverpool which began its ministry in September 2013. The company was registered as a charity (Reg. No. 1161463) on 28 April 2015.

Freedom Church Liverpool is now recognised as a new church, under the strategic guidance of New Ground Churches (Reg. No. 1121110).

## Objectives and Activities

Our company's two charitable purposes, as set out in the objects, contained in the Company's Memorandum of Association are as follows: -

1. *"To advance the Christian faith in accordance with our Statement of Beliefs in Liverpool and in such other parts of the UK and the world as the trustees may from time to time see fit".*
2. *"The relief and or prevention of poverty in Liverpool and in such other parts of the UK and the world as the trustees may from time to time see fit".*

Our normal activities to advance the Christian faith and to relieve poverty include:

- The main weekly worship meeting each Sunday morning in Liverpool
- A monthly prayer and worship meeting in Maghull
- Mid-week life-group meetings for bible study and fellowship in homes across the city
- Monthly prayer meeting in Liverpool
- Special events for evangelism and teaching
- Social action projects with impact across Merseyside

## Public benefit

Our weekly Sunday morning Liverpool gatherings, monthly Sunday evening Maghull gatherings, and our programme of special events are open to the public and are usually free of charge. During 2022-23, we were able to operate our in-person gatherings uninterrupted by COVID-19 restrictions, for the first time since April 2020.

The trustees have regard to the Charity Commission's general guidance on Public Benefit when reviewing the aims and objectives and in planning the future activities. The trustees consider carefully how planned activities will contribute to the aims and objectives that have been listed above.

## Review of 2022-23

Regular Activities

The 2022-23 financial year was a year of growth and increased momentum for Freedom Church Liverpool. With pandemic restrictions firmly behind us, our attendance at our weekly Sunday morning meetings increased significantly, with an average of over 100 people of all ages attending each week, compared to an average of around 80 in the previous financial year.

Our weekly meetings continued to be held at Childwall Sports and Science Academy, and featured our normal mixture of sung worship, Bible teaching, prayer ministry, and age appropriate ministry for children and youth aged 2 to 18. During the year, the preaching team - including a number of guest speakers from outside the church - delivered Bible-based teaching on a number of topics, in order to advance the Christian faith. These were recorded most weeks and made available for public viewing on the church's YouTube channel.

Monthly prayer meetings were also held at Childwall Academy, whilst our six Life Groups met in people's homes across the city to enjoy fellowship, study the Bible, and develop deeper relationships with each other.

In May 2022 we were delighted to take over 120 people from the church on a residential weekend away at Cefn Lea Christian Holiday Centre, in mid-Wales. This was a hugely successful and beneficial weekend, enabling our church family to spend extended time together and deepen friendships. The time was spent enjoying Bible teaching from guest speakers Chris and Jo Frost (from Gateway Church, Leeds), with refreshing times of worship and prayer. But also, great time was spent socially, enjoying fun and games together.

It was also a great delight to enable some families to attend the weekend for free who otherwise might not have been able to afford to, thanks to the generosity of people in the church. For some people, the weekend was the first family holiday they had been able to take outside of Liverpool for many years.

Youth and Children's Work

The church is blessed to have an ever-increasing number of young people in its number, with around 30 to 40 under 18s attending church every week. We have been well served by our designate youth and children's staff - Sarah Kenney and Phil Lanyon - supported by a fantastic team of volunteer leaders. Together, they deliver age-appropriate Bible teaching and fun activities each week at our Sunday meetings, as well as evangelistic events such as our Easter Egg hunt in a local park (pictured).




In addition to Sunday morning activities, our Youth provision (age 11 to 18) enjoyed weekly term-time evening gatherings, with a focus on fun and friendship, and opportunities to ask deeper questions and receive more input. The highlight of the year was a summer trip to the Dreaming the Impossible camp, held in Staffordshire. This was an inspiring time, with

thousands of young Christians gathering together and worshipping Jesus. The young people from Freedom Church who attended this greatly enjoyed the time away, with a similar trip to a different camp planned already for the summer of 2023.

Maghull Exploration




After commencing in January 2022, monthly prayer, worship and teaching gatherings took place in Maghull during the 2022-23 financial year. These were well attended by local people in the area, as well as existing members of Freedom Church Liverpool. Feedback received from those who attended was very positive, and the Elders used the meetings to continue discussions and explore the possibility of whether a more permanent Freedom Church presence in the area might be appropriate. Several people local to Maghull indicated their desire to see a church with Freedom Church's vision and values planted in the area.

By the end of the financial year, exploration was still ongoing, with an agreement that meetings would continue until at least the summer of 2023, at which point a decision would be taken about whether to commit to a more permanent mission in Maghull. In addition, one of our weekly Life Groups was relocated to be led and hosted by a couple who live in Maghull, with local people starting to attend this regularly even if not able to travel to Liverpool for Sunday worship.

Leadership Development



As a church, we are committed to raising up and releasing Christian leaders into various areas of ministry. This financial year was a key year for this, with two new Elders (spiritual leaders in the church) officially appointed in May. Pete Calcraft and Phil Lanyon were prayed into Eldership by the church, with Dave Holden - leader of the New Ground family of churches to which Freedom Church belongs - visiting to lay hands on them *(see picture)*.

In November 2022, we sent a group of 12 people to the New Ground Leadership Conference held at Burgess Hill in West Sussex. The group included existing staff as well as people in the church who have been identified as potential future leaders in areas such as worship, children's ministry and student work. This was a highly productive time, featuring excellent teaching and good networking opportunities with other churches across the UK and Europe.

In July 2022, our cohort of Academy students completed the first year of the two year New Ground Academy programme. This was delivered in partnership with Jubilee Church Liverpool, who hosted Academy sessions in their building. Whilst the year was enjoyable and productive overall, sadly the decision had to be taken to not continue the cohort into the second year of

the course. This was due to a drop in student numbers, which made delivery of the programme unviable. A future running of Academy would be kept under consideration, if potential student numbers increased again.

Asylum Seeker Outreach

Having begun in February 2022, our ministry to people seeking asylum in Liverpool grew at a very rapid rate during the 2022-23 financial year. The team continued, rain or shine, to visit an initial accommodation hostel in Liverpool city centre, where they acted as chaplains. The team provided refreshments, welcome, conversation and - where requested and appropriate - spiritual support to people who had arrived in the country. Beneficiaries of the service were from a wide variety of nations and circumstances, and the team was able to befriend and support people who had suffered great trauma and difficulty.

The work of the team was clearly appreciated by many - with positive feedback received not only from the residents they ministered to, but from staff at the hostel who welcomed the positive impact and care shown by the chaplains.

Over time, several of the residents seeking asylum began to show interest in the Christian faith. Some of these were Christians already, having fled persecution for their faith in their home country. Others were new to Christianity, and expressed clear interest in wanting to know more, and asking to attend Freedom Church. Such was the level of interest and demand, the team began to offer a regular weekly Bible Study, in partnership with an Anglican church close to the hostel itself. This proved to be incredibly popular and exciting for all involved, gathering up to 30 people each week, and growing by word of mouth among the middle eastern community in Liverpool.

We were delighted to see our ministry to asylum seekers develop into a genuine change in our church community, as several of the people we met - either through the hostel itself or through the weekly Bible study - began to attend our weekly Sunday morning meetings. Members of the church began to engage in helping asylum seekers, opening their homes, donating money and essential clothing, and offering transport to and from church events. We were delighted to baptise several people during the year, including three members of one Iranian family who visited the church and came to faith in Jesus shortly afterwards.

Giving

It has always been a key value of Freedom Church to give generously to other charities and individuals in line with our charitable objectives of advancing the gospel and alleviating poverty. During 2022-23 we were delighted to be able to make gifts totalling £13k to a variety of other charitable organisations (see overleaf). In addition, pastoral gifts were made to specific individuals identified as being in need. These gifts amounted to a total of £5.1k.

Below are some of the organisations which we were able to give to during 2022-23.

Building search

We continued to search for a permanent building to serve our ministry needs throughout 2022-23, viewing a number of properties and making multiple enquiries during this time. As of the end of the year, though, our search was ongoing. A designated fund of £50,000 remained in place for such time as a suitable building for purchase/rent was identified.

Staffing

The church was served by a total of seven staff members during 2022-23. Most of these staff remained unchanged in their working hours, totalling around 3.0 FTE. Our 'sponsored intern', who commenced work in September 2021, became a part time member of Freedom Church staff in September 2022, committing for an initial period of 12 months employment. He was employed as a "Mission and Operations Officer", with responsibility for supporting the church practically with meeting logistics, as well as continuing to work evangelistically in a number of key areas, including our ministry to asylum seekers in the city.

At the end of the financial year, Trustees agreed a plan for Phil Lanyon - who had previously been employed on a 0.4 FTE basis - to become a full time Staff Elder. This would commence in April 2023, the start of the new financial year.

## Review of Projects to Relieve Poverty

Baby Basics

Established in 2015, Baby Basics Liverpool is the longest running of our social action projects. Built on the template pioneered by Baby Basics UK (Reg. No. 1168099), the project has now become very well established within the city, and is increasingly relied upon by its beneficiaries and the wide variety of professionals who refer clients to it for support.

Throughout 2022-23, the project continued to provide starter packs - moses baskets filled with essential items for mother and baby - to families where children were born into poverty or vulnerable circumstances. During the year, we reached the milestone of 1,000 baskets distributed, celebrated at our special Social Action Sunday service in June *(see picture*).




In fact, the period was one of exponential growth for the project, with unprecedented numbers of the packs required to meet the increasing demand. A total of 415 packs were distributed in 2022-23, compared to 273 in 2021-22 - a huge increase of 52%.

The increased demand was met by our phenomenal team of volunteers, led by Toria Clifton-Brown. Operating out of a storage unit - including a move to a larger space in January 2023 - they have continued throughout the year to collect, sort and pack donated items and turn them into the beautiful baskets which were distributed to so many families. In order to meet the ongoing need, the project also needed to purchase key items which were not able to be provided through donations.




The increasing cost of renting storage/workspace and the amount of items required purchased to fill baskets, meant a significant increase in expenditure on the project in 2022-23. A total of £14.2k was spent in the year, compared to £7.2k in 2021-22. However, the project benefited significantly from grant funding and specific donations in the year, totalling £16.5k.

Going into 2023-24, it has become clear that the project has outgrown its ability to be run purely on a voluntary basis, and we are delighted that Toria Clifton-Brown has agreed to be employed by the charity to continue the growth and reach of the project. She has also begun working at a regional level for Baby Basics UK, who are paying Freedom Church for some of her time.

<u>Freedom CMA Debt Advice</u>

Our Debt Advice project engaged 45 new clients in the period, with the vast majority (37) still ongoing with the service at the close of March 2023. The small team of volunteers led by Debbie Butland (employed 17 hours per week), regularly met with client and advocated on their behalf with creditors, gradually helping people get on top of their debts and move towards financial independence.

In particular, amazing success was seen in taking suitable clients through the DRO (Debt Relief Order) process. DROs enable people to essentially file for a mini-bankruptcy when it is clear

they are unable to repay large debts they are saddled with. In the period, nine DROs were successfully obtained, releasing clients from a staggering total of £121,693 of debt. This is a huge outcome, making such a difference in the lives of people who were crippled by mounting debt, and offering them a fresh start and a more hopeful financial future.

***"Seeking debt advice was the best decision I could have made"***

In addition to DROs, Freedom CMA also succeeded in seeing almost £12k of total debt written off for clients on the grounds of mental health difficulties - again reducing a huge burden of anxiety on people who were simply not able to cope and who had no realistic prospect of being able to pay their debts.

The project was incredibly grateful to receive grants for clients from a number of organisations, including:

- United Utilities Trust Fund
- E-on Next
- Scottish Power
- Acts 4:35
- Friends of the Elderly

Debt Advice continues to be delivered with the support and partnership of Imagine If Trust, who provide Debbie and the team with free space to work and meet clients in their premises at Frontline Church Centre, Lawrence Road. Imagine If have also been regular referrers of clients to the project, identifying people from their own existing social action projects who would benefit from the extra support offered by our debt advice team. We are so thankful for this continued partnership.

<u>Someone Cares</u>

Someone Cares is our project in partnership with the internationally renowned Alder Hey Children's Hospital. Since 2019, we have provided care packages aimed at helping parents cope with the upheaval and emotion of seeing their children admitted to the hospital in emergency situations. And we've been delighted to work with the Spiritual Care team at the hospital, sending volunteers to talk and pray with families who are often with their children in hospital for months at a time.

More than all of our projects, Someone Cares was adversely affected by COVID-19. All non-essential visiting to the hospital was largely impossible during the pandemic, due to the vulnerable nature of so many of the patients.




However, in spring 2022, our team *(see picture)* was finally able to resume their visiting, and attended on a weekly basis. Some fantastic relationships were developed over this time, as our volunteers supported families over weeks and months - offering prayer and/or listening ears and heartfelt care. We continued to provide hundreds

of care packs too, which were gratefully received and distributed by the hospital.

Over the next year we have plans in place to develop the project to potentially see it replicated by other churches in other cities and hospitals, and we are also planning to work closely with the Spiritual Care team to raise the profile of spiritual care in the hospital.

Not Forgotten

In July 2022, we launched a brand new social action project, "Not Forgotten". The vision for this came from Rebekah Gresty, one of our long-standing church members who works as a social worker in Merseyside. Rebekah had identified a need for young people leaving the care system, who often move into their own independent accommodation for the first time and find that they have none of the essential items needed to start a home, and lack the financial resources to purchase these themselves. Everyday items such as kettles, toasters, crockery, cutlery, bed linen and cookware were needed in order to relieve the effects of poverty for these young people.




The project therefore seeks to equip young people with these items through the donation of a "Not Forgotten Box", to give them the best possible start in their new lives. Within three days of the project commencing, the first referral was received, and these continued to arrive over the rest of the year. Referrals came from the Liverpool Leaving Care Team, Liverpool Supported Lodgings, Knowsley Leaving Care Team, and Knowsley Supported Lodgings. By the end of March, over 30 referrals had been made, with boxes successfully provided to all of these.

The boxes also include a card from Not Forgotten and Freedom Church, congratulating the client to their new home, and letting them know that people are thinking of them through the items provided and ongoing prayer. Some clients told us they had never received a card of any type before, and kept it on display in their new home for months.

Each Not Forgotten box contains around £100 of brand new goods. Therefore, whilst the project is volunteer-run, there are significant costs to be met. Just over £2.8k was spent on delivering the project during the financial year. However, grants, donation and gift aid were received specifically for the project amounting to £5.2k, to leave the project with a surplus at year end. It was anticipated that the surplus and more would be spent in 2023-24, and therefore further funding would be sought to continue to deliver and grow the project.

Grant Funding

The social action projects we have been able to run would not have been possible without donations from our church members, but also significant and much-appreciated grant funding from the following organisations:

## Reserves Policy and Financial Review

There were three main sources of income for Freedom Church Liverpool during the year: -

- Donations from church members
- Charitable grants for specific projects
- Gift Aid income recovered from HMRC

To enable Freedom Church Liverpool to meet its financial responsibilities, and to survive fluctuations in its finances, the Trustees have agreed to keep enough level of financial reserves to ensure that main operations could continue for a period of 6 months. This puts our target reserves at around £60,000 in normal times. At the end of the 2022/23 financial year, the charity held £73,965 in reserves.

Any potential conflicts of interest have been managed during the year by ensuring that all issues affecting the terms and conditions of each individual employee were discussed and voted on by those trustees who were not connected to that individual.

## Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption (see statement on balance sheet).

**Responsibilities of the trustees**

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies, as described on page 17, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable.

The members of the Committee must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**Small company provisions:**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

**Signed on behalf of the charity's trustees:**

**Signed** _____ **Date** _____

**Christopher Clifton-Brown, Director / Chair of Trustees**

## Independent Examiner's Report

I report on the accounts of the charity, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act; and
- state whether matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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; and
    - 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 to enable a proper understanding of the accounts to be reached.

**Signed** _____ **Date** _____

**Ben Priestley, Independent Examiner**

# Statement of Financial Activities (including the income and expenditure account) for the year ended 31st March 2023

| | | *2023* | *2023* | *2023* | *2022* | *2022* | *2022* |
|---|---|---|---|---|---|---|---|
| | | **Unrestricted** | **Restricted** | **Total** | **Unrestricted** | **Restricted** | **Total** |
| | | **Funds** | **Funds** | **Funds** | **Funds** | **Funds** | **Funds** |
| | **Note** | **£** | **£** | **£** | **£** | **£** | **£** |
| **Incoming resources** | | | | | | | |
| Voluntary Income | 2 & 8 | 151,445 | 12,617 | 164,062 | 127,371 | 10,816 | 138,187 |
| Fundraising income | | 0 | 13,600 | 13,600 | 0 | 10,000 | 10,000 |
| Investment Income | | 451 | 0 | 451 | 10 | 0 | 10 |
| Other trading activities | | 470 | 0 | 470 | 2,665 | 0 | 2,665 |
| Funds held for third parties | | 0 | 3,985 | 3,985 | 0 | 5,985 | 5,985 |
| **Total incoming resources** | | **152,366** | **30,202** | **182,568** | **130,046** | **26,801** | **156,847** |
| **Resources expended** | | | | | | | |
| Fundraising costs | | -286 | 0 | -286 | -286 | 0 | -286 |
| Cost of charitable activities | 3 & 7 | -141,363 | -36,776 | -178,139 | -105,532 | -29,096 | -134,628 |
| Funds to third parties | | 0 | -3,985 | -3,985 | 0 | -135 | -135 |
| **Total resources expended** | | **-141,649** | **-40,761** | **-182,410** | **-105,818** | **-29,231** | **-135,049** |
| **Net income/(expenditure)** | | **10,717** | **-10,559** | **158** | **24,228** | **-2,430** | **21,798** |
| Transfers between funds | | -7,340 | 7,340 | 0 | -5,300 | 5,300 | 0 |
| Balance brought forward | | 120,588 | 15,029 | 135,617 | 101,660 | 12,159 | 113,819 |
| **Balance carried forward** | | **123,965** | **11,810** | **135,775** | **120,588** | **15,029** | **135,617** |

All the activities of the charitable company are classed as continuing.

# Balance Sheet as at 31st March 2023

| | | | *2023* | *2022* |
|---|---|---|---|---|
| | **Note** | **£** | **£** | **£** |
| **Fixed Assets** | 4 | | 5,415 | 3,595 |
| Current assets | | | | |
| **Debtors** | 5 | 3,911 | | 1,880 |
| Cash at bank and in hand | | 129,756 | | 130,474 |
| **Total current assets** | | 133,667 | | 132,354 |
| | | | | |
| Liabilities | | | | |
| **Creditors:** | | | | |
| Amounts falling due within one year | 6 | -3,307 | | -332 |
| Net current assets | | | 130,360 | 132,022 |
| Net assets | | | 135,775 | 135,617 |
| | | | | |
| The funds of the charity | | | | |
| **Opening balance** | | | | |
| Unrestricted income funds | | | 73,965 | 66,246 |
| **Designated funds** | | | 50,000 | 54,342 |
| **Restricted income funds** | | | 11,810 | 15,029 |
| Total funds | | | 135,775 | 135,617 |

Exemption from audit

For the year ending 31 March 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

The trustees declare that they have approved the accounts above.

**Signed on behalf of the charity's trustees:**

Signed _____ Date _____

Christopher Clifton-Brown, Director / Chair of Trustees

# Notes to the Accounts

## 1. Accounting policies

### Basis of the preparation of the accounts

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102 and with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102) and with the Charities Act 2011.

Freedom Church Limited constitutes a public benefit entity as defined by FRS 102. All assets and liabilities are initially recognised at historic cost or transaction value. No restatement was required for comparative figures when applying the accounting policies required on the adoption of FRS102.

### Incoming resources

All material incoming resources have been included on a receivable basis – i.e., they are included if the date receivable falls within the period covered by these accounts.

### Depreciation

Equipment is depreciated at 33.33% on a straight-line basis.

## 2. Voluntary income

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Cash donations from members | 148,217 | 110,251 |
| Tax refunds | 16,844 | 17,360 |
| Other | 0 | 0 |
| | **165,062** | **127,611** |

## 3. Cost of charitable activities

| | 2023 Unrestricted £ | 2023 Restricted £ | 2023 Total £ | 2022 Total £ |
|---|---|---|---|---|
| Salaries | 90,579 | 10,351 | 100,931 | 83,414 |
| Other staff costs | 646 | 7 | 653 | 1,123 |
| Hire of premises | 13,403 | 4,360 | 17,763 | 10,712 |
| Evangelism | 3,187 | 0 | 3,187 | 911 |
| Ministry expenses | 4,404 | 4,777 | 9,181 | 2,897 |
| Academy running costs | 111 | 0 | 111 | 251 |
| Other social action project costs | 191 | 10,629 | 10,820 | 4,571 |
| Charitable giving | 13,594 | 4,529 | 18,123 | 21,810 |
| Administration expenses | 4,582 | 1,809 | 6,391 | 4,340 |
| Equipment | 2,079 | 80 | 2,159 | 1,608 |
| Depreciation | 2,287 | 0 | 2,287 | 2,244 |
| Training and conferences | 6,373 | 235 | 6,608 | 747 |
| | **141,437** | **36,776** | **178,213** | **134,628** |

## 4. Fixed assets

| | Equipment | Total Assets | Total Assets |
|---|---|---|---|
| | **2023** | **2023** | **2022** |
| **Cost** | **£** | **£** | **£** |
| Opening balance | 13,855 | 13,855 | 10,484 |
| Additions | 4,207 | 4,207 | 3,371 |
| Disposals | -3,805 | -3,805 | 0 |
| | **14,257** | **14,257** | **13,855** |
| **Depreciation** | | | |
| **Opening balance** | -10,260 | -10,260 | -8,016 |
| Charge for the year | -2,287 | -2,287 | -2,244 |
| Disposals | 3,705 | 3,705 | 0 |
| | **-8,842** | **-8,842** | **-10,260** |
| **Net book value (closing)** | **5,415** | **5,415** | **3,595** |
| Net book value (opening) | 3,595 | 3,595 | 2,468 |

## 5. Debtors

| | 2023 | 2022 |
|---|---|---|
| | **£** | **£** |
| Gift aid due | 3,911 | 1,880 |
| | **3,911** | **1,880** |

## 6. Creditors: amounts falling due within one year

| | ***2023*** | ***2022*** |
|---|---|---|
| | **£** | **£** |
| PAYE and NI | 0 | 0 |
| Pension contributions | 1,208 | 333 |
| Other | 2,099 | 0 |
| | **3,307** | **333** |

## 7. Staff costs and numbers

There were five part-time and two full-time employees at the end of the year, equivalent to 4.3 (2022 3.0) full time employees with a total cost of £100,931 as follows:

| | ***2023*** | ***2022*** |
|---|---|---|
| | **£** | **£** |
| Wages and salaries | 80,274 | 68,074 |
| Social security costs | 15,189 | 11,213 |
| Other pension costs | 5,468 | 4,127 |
| | **100,931** | **83,414** |

## 8. Restricted Funds

### A. Baby Basics

Baby Basics has continued to develop as a project through the year. We obtained grants and voluntary donations which enabled the project to rent premises and to purchase those resources which were not immediately available from donated goods. During the year we received four grants for this project totalling £10k.

During the year we distributed 415 (2022: 273) baskets to disadvantaged new mothers nominated by local midwives. We estimate the value of each basket to be around £100. The notional value of the baskets (£41.5k) has not been included within these accounts.

### B. CMA Freedom Debt Advice

We employ a part- time debt advisor, Debbie Butland, who is assisted by 3 volunteers, to provide advice to the Public on managing personal debt. The project is based at Frontline church in Wavertree, Liverpool. Frontline Church has provided some office space rent free for the project.

We have provided a range of advice and support to a total of 45 clients and continued to train our volunteers to handle more of the work involved.

### C. Someone Cares

We provide prayer support and friendship to families, whose children are patients at Alder Hey children's hospital in Liverpool, as well as small care packs of toiletries, pyjamas and essential items for parents of children who are admitted to hospital in emergency situations.

### D. Not Forgotten

This new project helps relieve poverty for care leavers who are moving into their first accommodation as independent adults. We donated 30 packages of basic home essentials during 2022-23 (the project commenced in July), which they could otherwise not afford. We estimate the value of each basket to be around £100. The notional value of the baskets (£3k) has not been included within these accounts. During the year we received grants for this project totalling £3.6k.

**Restricted funds (continued)**

| | Baby Basics | Debt Mgt | Someone Cares | Not Forgotten | Special Offerings | Weekend Away | Total |
|---|---|---|---|---|---|---|---|
| | £ | £ | £ | | £ | | £ |
| Balance at 1 April 2022 | 5,625 | 3,252 | 33 | 0 | 309 | 5,810 | 15,029 |
| **Income** | | | | | | | |
| Grant funding | 10,000 | 0 | 0 | 2,600 | 0 | 0 | 12,600 |
| Donations | 6,549 | 2,623 | 140 | 2,650 | 2,337 | 0 | 14,299 |
| Other funds | 0 | 0 | 0 | 0 | 0 | 3,985 | 3,985 |
| Transfer from General Fund | 0 | 7,390 | 0 | 1,000 | 0 | 0 | 8,390 |
| | **16,549** | **10,013** | **140** | **6,250** | **2,337** | **3,985** | **39,274** |
| **Expenditure** | | | | | | | |
| Staff costs | 0 | -10,358 | 0 | 0 | 0 | 0 | -10,358 |
| Cost of premises | -4,360 | 0 | 0 | 0 | 0 | 0 | -4,360 |
| Gifts | 0 | -1,108 | 0 | -2,824 | -2,387 | 0 | -6,319 |
| Other resources | -9,846 | -1,798 | -16 | 0 | 0 | -8,745 | -20,406 |
| Release to General Fund | 0 | 0 | 0 | 0 | 0 | -1,050 | -1,050 |
| | **-14,206** | **-13,265** | **-16** | **-2,824** | **-2,387** | **-9,795** | **-42,493** |
| Balance at 31 March 2023 | 7,968 | 0 | 157 | 3,426 | 259 | 0 | 11,810 |

**9. Trustees' remuneration, benefits and expenses**

Mr Chris Clifton-Brown, the chair of trustees, was employed part-time during the year as the church leader.

Chris Butland, who is a full-time employee and Debbie Butland, our debt advisor are the son-in-law and daughter of one of our trustees, Mr. Ken Brew.

Mr Matt Ashworth, who was employed part-time during the year as a member of the pastoral team, is the husband of Dr Becky Ashworth, who is also a trustee.

During the year Mr Clifton-Brown incurred £1,749 expenditure on behalf of the charity and claimed a further £36 in expenses.

During the year Mr Butland was reimbursed for expenditure incurred by him on behalf of the charity for a total of £6,112 and claimed a further £1,072 in expenses.

Mrs Butland was reimbursed for expenditure incurred totalling £1,387 and claimed a further £64.80 in expenses.

Mr Barry Cooper, another trustee, is a self-employed charity fundraiser who has a fund-raising contract with Freedom Church Liverpool Limited. In 2022-23 he was involved in raising grant funding totalling £13,600 for which he invoiced the charity and was paid a total of £286.

**10. Related party transactions**

Other than the items noted in Note 9, there were no related party transactions during the year ending 31 March 2023

**11. Independent Examination**

The independent examination was again provided free of charge this year.

## 12. Movement on Funds

| | Unrestricted | | Restricted | | | | | |
|---|---|---|---|---|---|---|---|---|
| | General Fund | Building Fund | Academy | Baby Basics | Debt Advice | Not Forgotten | Special Offerings | Total |
| | £ | | £ | £ | £ | £ | £ | £ |
| Balance at 1 April 2022 | 66,246 | 50,000 | 4,342 | 5,625 | 3,252 | 0 | 6,152 | 135,617 |
| **Income** | | | | | | | | |
| Donations | 151,445 | 0 | 0 | 6,549 | 2,198 | 1,650 | 1,795 | 163,637 |
| Grant funding | 0 | 0 | 0 | 10,000 | 0 | 3,600 | 0 | 13,600 |
| Income earned | 0 | 0 | 470 | 0 | 0 | 0 | 0 | 470 |
| Investment Income | 451 | 0 | 0 | 0 | 0 | 0 | 0 | 451 |
| Third Party Income | 0 | 0 | 0 | 0 | 425 | 0 | 3,985 | 4,410 |
| | **151,896** | **0** | **470** | **16,549** | **2,623** | **5,250** | **5,780** | **182,568** |
| **Expenditure** | | | | | | | | |
| Revenue costs | -141,537 | 0 | -111 | -14,206 | -12,840 | -2,824 | -6,482 | -178,000 |
| Third party | 0 | 0 | 0 | 0 | -425 | 0 | -3,985 | -4,410 |
| | **-141,537** | **0** | **-111** | **-14,206** | **-13,265** | **-2,824** | **-10,467** | **-182,410** |
| Transfers | -2,639 | 0 | -4,701 | 0 | 7,390 | 1,000 | -1,050 | 0 |
| Balance at 31 March 2023 | 73,966 | 50,000 | 0 | 7,968 | 0 | 3,426 | 415 | 135,775 |

**FREEDOM CHURCH LIVERPOOL**

England & Wales - Charity number 1161463

# Accounts

**Freedom Church Liverpool**
**Financial statements**
**for the year ended 31 March 2022**


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| 13 | Statement of financial activities (including the income and expenditure account) |
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# Freedom Church Liverpool
# Trustees Report (incorporating the Directors' report)
# for the year ended 31 March 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 March 2022. The company was incorporated on 4 April 2014 and is a private limited company limited by guarantee.

**Full name** Freedom Church Liverpool Limited

**Company number** 08980158
**Registered charity number** 1161463

**Registered address**

Freedom Church Liverpool
178 Queens Drive Liverpool L15 6XX

| Directors (Trustees) | Position | Appointed |
|---|---|---|
| Chris Clifton-Brown | Chair of Trustees | 4 April 2014 |
| Becky Ashworth | Trustee/Secretary | 4 April 2014 |
| Ken Brew | Trustee/Treasurer | 4 April 2014 |
| Helen Taft | Trustee | 21 January 2019 |
| Barry Cooper | Trustee | 13 June 2019 |

**Bankers**

HSBC
23 Allerton Road
Mossley Hill
Liverpool L18 2DA

**Solicitors**

Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

**Independent Examiner**

Ben Priestley
8 Yew Tree Gardens,
Harrogate HG2 9JU

# Freedom Church Liverpool
# Trustees Report (continued)
# for the year ended 31 March 2022

## Structure, Governance and Management

Freedom Church Liverpool Limited was formed on 4 April 2014 and this is the fifth annual report of the company.

The company carries on the activities of Freedom Church Liverpool which began its ministry in September 2013. The company was registered as a charity (Reg. No. 1161463) on 28 April 2015.

Freedom Church Liverpool is now recognised as a new church, under the strategic guidance of New Ground Churches (Reg. No. 1121110).

## Objectives and Activities

Our company's two charitable purposes, as set out in the objects, contained in the Company's Memorandum of Association are as follows: -

> To advance the Christian faith in accordance with our Statement of Beliefs in Liverpool and in such other parts of the UK and the world as the trustees may from time to time see fit.
>
> The relief and or prevention of poverty in Liverpool and in such other parts of the UK and the world as the trustees may from time to time see fit.

Our normal activities to advance the Christian faith and to relieve poverty include: -

- The main weekly worship meeting each Sunday morning.
- Mid-week life-group meetings for bible study and fellowship.
- Monthly prayer meeting
- Special events for evangelism and teaching
- Social action projects

## Public benefit

In a normal year, our regular Sunday morning and our programme of special events are open to the public and are usually free of charge. As the 2021/22 financial year commenced, the UK remained in a state of partial lockdown as a result of the COVID 19 pandemic. At this point, no physical gatherings of the church were taking place, and activities were mostly run online. However, over the course of the year, the congregation was able to gather again, with careful restrictions in place, and the public were able to access physical meetings and activities once more.

The trustees have regard to the Charity Commission's general guidance on Public Benefit when reviewing the aims and objectives and in planning the future activities. The trustees consider carefully how planned activities will contribute to the aims and objectives that have been listed above.

# Freedom Church Liverpool
# Trustees Report (continued)
# for the year ended 31 March 2022

**Review of 2021-22**

The 2021/22 financial year was one of transition, as the Nation (and beyond) began to emerge from the COVID 19 pandemic. After over a year of online meetings, Zoom calls and YouTube videos, Freedom Church was finally able to begin gathering in person again for worship meetings in May 2021. Much like other organisations and businesses, the path Freedom Church took out of online gatherings was slow and cautious, to limit the risk of COVID infections being spread, and also to ensure that members of the public had time to readjust back into physical gatherings.

For most of April, May and June, our Sunday morning meetings continued to be broadcast live from "The Barn" – a space in Maghull owned by one of our church members, who kindly renovated this and offered it to us to free of charge for storing our audio/visual equipment and live-streaming our meetings. Only those necessary for the recording attended, to minimise risk.

The first physical gathering – a mid-week prayer meeting– was held in May 2021, outdoors to minimise the risk of air-borne infections. Further such midweek gatherings – and a series of open-air Sunday picnics – were held during May and June, before finally a Sunday morning meeting, with everyone together again could be held. Sunday 27th June 2021 - a full 15 months since the church had last gathered on a Sunday morning – was the day on which our first open-air service was held, outside our normal meeting place at Childwall Sports and Science Academy.

The return to physical gatherings was a watershed moment. Interestingly, we discovered that several new people were attending our gatherings, making themselves known having discovered the church online via our YouTube broadcasts.

The hard work and diligence of our staff team should be noted at this point. A huge amount of creativity and effort went into keeping the church going 'virtually' during lockdown, and then further effort was required to guide the church safely and responsibly through the process of resuming our "proper" meetings. Every effort was made to follow the ever-changing Government guidelines on public worship gatherings, and the team took great care to communicate well with the congregation, and to always prioritise everyone's health and.

We firmly believe that God has guided our church to not merely survive the pandemic but to even grow and thrive during it. Financially, the church's position remained very stable throughout the last two years. Cost savings against budget were made throughout the period, due to the lower than usual venue hire requirements, the inability to stage large-scale evangelistic events and the postponement of the planned church weekend away, although more was spent in other areas, e.g., filming equipment.

**Review of 2021-22 (cont.)**

In fact, the charity's cash balances grew between April 2020 and March 2022 despite the restrictions of the pandemic. The trustees continue to search for a suitable building to provide a permanent home for our activities, and in March 2021 decided that £50,000 should be designated for the future purchase/rent of a building, when a suitable one become available. Currently, despite several properties being viewed, no suitable building has yet been identified. The search continues. The growth in church numbers and our wider range of activities, such as a potential church plant in Maghull (see below) – will necessitate significant expenditure in future.

Through the year we had six permanent employees, equivalent to three full-time posts. An extra temporary employee assisted with the preparation of content for broadcasts for part of the year, until this role was no longer necessary. Our Debt Advisor was the only staff member who needed to be placed on furlough, and even this was only partial. One of our trustees is a part-time employee, and several of our employees are connected to trustees, as explained in Note 9 of the attached accounts.

From September 2021, the church was able to welcome a "sponsored intern", who joined the staff team in a part-time capacity, on secondment from a local business. Several new activities have begun because of the intern's giftset and capacity (see 'Projects to relieve poverty' section), and the church has been blessed to see increasing numbers of people from other nations attending our meetings as a result.

**Review of 2021-22 (cont.)**

In January 2022, we commenced a series of monthly evening meetings in Maghull, as part of an exploration into whether God might be calling Freedom Church to contribute to the area spiritually. This may well take the form of a church plant or linked congregation in the future, although this would be a decision for later after more prayer and exploration. The meetings were held in "The Barn," again graciously loaned to us by a member of the congregation, and local Christians from Maghull and the surrounding area were invited to attend in order to pray and seek God together for what the future might hold. Freedom Church purchased a set of folding chairs for the Barn in order to stage these meetings, and we were greatly encouraged to not have enough chairs at the first meeting, as over sixty people turned up!

Our first Leadership Academy cohort was completed online (due to the pandemic) in July 2021. We were then able to commence a new cohort of students in person in September 2021, for a new two-year cycle of study. The teaching materials were provided by New Ground Churches, to which our church belongs. Happily, we were able to partner with Jubilee Church Liverpool in delivering the Academy, with them providing us with free use of their building in L15, and with half of the new cohort made up of members of their congregation.

We have continued to support other charities and some individuals by making donations to them. We made gifts totalling £20,760 (£10,335 47% from Restricted funds) to 8 UK charities. The largest gifts account for 44% and were used to combat poverty and advance the Gospel in Moldova. In addition, we gave just over £1,050 to 6 individuals (£550 (55% to 2 individuals) from restricted funds.

## Projects to relieve poverty

### Baby Basics

Baby Basics Liverpool continued to grow and serve large numbers of impoverished and vulnerable women in 2021/22, despite the restrictions of the pandemic, using the template developed by Baby Basics UK (Reg. No. 1168099). The project provides starter kits – Moses' baskets filled with essentials for mother and baby which help families in the crucial first few months of a baby's life, where the baby has been born into poverty or vulnerable families. The beneficiaries are identified by the local midwives or other linked agencies, and they include women in hostels, victims of domestic violence and asylum seekers.

In total a staggering 225 baskets were distributed in the year, continuing the trend of annual increase in the project's reach. Our project team – all volunteers – did an amazing job of working within the various COVID-19 restrictions to ensure there was no break in our service. They sorted donations, laundered clothes and blankets, and prepared the beautiful final baskets, all the time adhering to strict and clear protocols set by our Project Coordinator to ensure minimal transmission of potential viruses.

Once again, the project benefited from additional grant-funding which enabled the purchase of much needed resources to add to the donated items which went into the finished baskets. Since the pandemic, fewer physical goods are donated, and the project therefore relies more on purchasing items, which is achieved through grant funding and cash donations. In fact, the biggest expenditure was on new Moses' baskets themselves in this financial period, as they were in short supply and were the most expensive item in the care packages.

### Someone Cares

Early in 2019 we had launched Someone Cares at Alder Hey, the local children's hospital. The project began with supplying care packages and pyjamas to help both parents and children who were admitted to the hospital. However, the project developed to enable members of our church to partner with the Spiritual Care team at Alder Hey and provide weekly chaplaincy visits to patients and families.

Unfortunately, due to the tight restrictions on visiting during the pandemic, the team was unable to re-enter the hospital for visiting until September 2021. Some visiting did re-commence in Autumn 2021 but was quickly curtailed again by the outbreak of the Omicron variant. The team – bolstered by potential new recruits who were going through the hospital's stringent induction process – are looking forward to resuming visiting in the Spring of 2022.

## Projects to relieve poverty (cont.)

### CMA Freedom Debt Advice

During 2021/22, the church's Debt Advice service, affiliated with and supported by Community Money Advice, was able to resume operations, and provided vital advice and support to clients who were facing huge levels of debt for a variety of reasons.
Freedom CMA received 36 new client referrals of which 21 became clients. A total of 46 face to face client appointments were conducted, along with lots of telephone calls, zoom meetings and emails to support clients.

Some incredible results were achieved on behalf of clients, including 6 Debt Relief Orders (DROs) which wrote off a total of £71,500 of personal debt. In addition, a further £8,000 of other individual debts were written off, whilst grants of £6,750 were successfully claimed on behalf of clients. Finally, through advice given by the team, one client's income improved by over £1k per month, as they were informed about benefits which they were entitled to and had not previously claimed correctly.

At the start of the financial year, our Debt Advice Coordinator was still part-furloughed, due to the restrictions of COVID-19 which made face-to-face meetings with clients difficult. However, as the year progressed and restrictions eased, she was able to resume her full working hours, and the project gained real momentum. Her employed hours were supplemented by the help of three volunteers, who each worked hard to train as advisors and assist with client appointments and casework.

We are grateful to Frontline Church for their continued support with the Freedom CMA service, as they prove a "rent free" consulting room and office support, as well as being pro-active with referring potential clients to the project.

## Projects to relieve poverty (cont.)

### Asylum Seeker Hostel Chaplaincy

In February 2022, we commenced an exciting new project which involved members of our church (staff and volunteers) visiting an asylum seeker hostel in the centre of Liverpool. The team began visiting the hostel weekly to provide welcome, friendship and chaplaincy (spiritual care) to the community of asylum seekers living there, many of whom arrive in the UK having faced severe emotional, physical and spiritual trauma, as well as severe limitations on their day-to-day activities as UK residents.

The project is being led by a member of our church who has first-hand experience of the asylum system. Already several people from the hostel have received prayer and support from the team, as well as practical help through people in the church donating items such as clothing and equipment.

This project meets our charity's dual aims of relieving poverty and advancing the gospel at the same time, and already we have seen several hostel residents – of all faiths and none- engaging in an Alpha course and attending Freedom Church meetings. There is great excitement at the potential for this project to reach many people with the good news of Jesus from a range of cultures and backgrounds.

### External Funding for Projects

The Trustees' wish to record our thanks to our major Grant funders, Rathbone Investment Management, the Community Foundation and the Arm Trust for their generosity in supporting our various social action projects.

## Reserves Policy and Financial Review

There were three main sources of income for Freedom Church Liverpool during the year: -

- Donations from church members
- Charitable grants for specific projects
- Gift Aid income recovered from HMRC

To enable Freedom Church Liverpool to meet its financial responsibilities, and to survive fluctuations in its finances, the Trustees have agreed to keep enough level of financial reserves to ensure that main operations could continue for a period of 6 months. This puts our target reserves at around £60,000 in normal times. We currently hold £66,246 in reserves.

Any potential conflicts of interest have been managed during the year by ensuring that all issues affecting the terms and conditions of each individual employee were discussed and voted on by those trustees who were not connected to that individual.

# Freedom Church Liverpool
# Trustees Report (continued)
# for the year ended 31 March 2022

## Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption (see statement on balance sheet).

## Responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies, as described on page 11, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable.

The members of the Committee must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

## Small company provisions:

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the charity's trustees:

Signed _____ Date _____

Christopher Clifton-Brown, Director

# Freedom Church Liverpool
# Independent examiner's report to the trustees of
# for the year ended 31 March 2022

I report on the accounts of the charity, which are set out on pages 8 to 12.

**Respective responsibilities of trustees and examiner**
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act; and
- state whether matters have come to my attention.

**Basis of independent examiner's report**
My examination was carried out in accordance with the 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 you as 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; and

   - 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 to enable a proper understanding of the accounts to be reached.

Signed _____ Date _____
Ben Priestley

# Freedom Church Liverpool
# Statement of Financial Activities
# (Incorporating the income and expenditure account)
# for the year ended 31st March 2022

| | Note | *2022* Unrestricted Funds £ | *2022* Restricted Funds £ | *2022* Total Funds £ | *2021* Unrestricted Funds £ | *2021* Restricted Funds £ | *2021* Total Funds £ |
|---|---|---|---|---|---|---|---|
| **Incoming resources** | | | | | | | |
| Voluntary Income | 2 & 8 | 127,371 | 10,816 | 138,187 | 109,019 | 9,199 | 118,218 |
| Fundraising income | | 0 | 10,000 | 10,000 | 0 | 15,921 | 15,921 |
| Investment Income | | 10 | 0 | 10 | 42 | 0 | 42 |
| Other trading activities | | 2,665 | 0 | 2,665 | 550 | 0 | 550 |
| Funds held for third parties | | 0 | 5,985 | 5,985 | 0 | 964 | 964 |
| **Total incoming resources** | | **130,046** | **26,801** | **156,847** | **109,611** | **26,084** | **135,695** |
| **Resources expended** | | | | | | | |
| Fundraising costs | | (286) | 0 | (286) | (534) | 0 | (534) |
| Cost of charitable activities | 3 & 7 | (105,532) | (29,096) | (134,628) | (91,630) | (24,520) | (116,150) |
| Funds to third parties | | 0 | (135) | (135) | 0 | (964) | (964) |
| **Total resources expended** | | **(105,818)** | **(29,231)** | **(135,049)** | **(92,164)** | **(25,484)** | **(117,648)** |
| **Net income/(expenditure)** | | **24,228** | **(2,430)** | **21,798** | **17,447** | **600** | **18,047** |
| Transfers between funds | | (5,300) | 5,300 | 0 | (560) | 560 | 0 |
| Balance brought forward | | 101,660 | 12,159 | 113,819 | 84,773 | 10,999 | 95,772 |
| **Balance carried forward** | | **120,588** | **15,029** | **135,617** | **101,660** | **12,159** | **113,819** |

All the activities of the charitable company are classed as continuing.

# Freedom Church Liverpool

## Balance sheet as at 31 March 2022

| | Note | £ | 2022<br>£ | 2021<br>£ |
|---|---|---|---|---|
| **Fixed Assets** | 4 | | 3,595 | 2,468 |
| **Current assets** | | | | |
| Debtors | 5 | 1,879 | | 3,856 |
| Cash at bank and in hand | | 130,474 | | 107,724 |
| Total current assets | | 132,355 | | 111,580 |
| **Liabilities** | | | | |
| Creditors: | | | | |
| amounts falling due within one year | 6 | (333) | | (229) |
| Net current assets | | | 132,022 | 111,351 |
| **Net assets** | | | **135,617** | **113,819** |
| **The funds of the charity** | | | | |
| **Opening balance** | | | | |
| Unrestricted income funds | | | 66,246 | 47,434 |
| Designated funds | | | 54,342 | 54,226 |
| Restricted income funds | | | 15,029 | 12,159 |
| **Total funds** | | | **135,617** | **113,819** |

**Exemption from audit**
For the year ending 31 March 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

Signed _____ Dated _____
Chris Clifton-Brown, Director

# Freedom Church Liverpool
# Notes to the accounts
# for the year ended 31 March 2022

## 1. Accounting policies

### Basis of the preparation of the accounts

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102 and with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102) and with the Charities Act 2011.

Freedom Church Limited constitutes a public benefit entity as defined by FRS 102. All assets and liabilities are initially recognised at historic cost or transaction value. No restatement was required for comparative figures when applying the accounting policies required on the adoption of FRS102.

### Incoming resources

All material incoming resources have been included on a receivable basis – i.e., they are included if the date receivable falls within the period covered by these accounts.

### Depreciation

Equipment is depreciated at 33.33% on a straight-line basis.

## 2. Voluntary Income

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Cash donations from members | 110,251 | 92,052 |
| Tax refunds | 17,360 | 16,967 |
| Other | 0 | 0 |
| | **127,611** | **109,019** |

### 3. Cost of Charitable Activities

| | 2022 Unrestricted £ | 2022 Restricted £ | 2022 Total £ | 2021 Total £ |
|---|---|---|---|---|
| Salaries | 74,209 | 9,205 | 83,414 | 75,600 |
| Other staff costs | 1,117 | 6 | 1,123 | 558 |
| Hire of premises | 7,622 | 3,090 | 10,712 | 2,487 |
| Evangelism | 911 | 0 | 911 | 599 |
| Ministry expenses | 2,897 | 0 | 2,897 | 2,060 |
| Academy running costs | 251 | 0 | 251 | 0 |
| Other social action project costs | 0 | 4,571 | 4,571 | 5,752 |
| Charitable giving | 11,475 | 10,335 | 21,810 | 20,492 |
| Administration expenses | 2,656 | 1,685 | 4,341 | 6,591 |
| Equipment | 1,608 | 0 | 1,608 | 477 |
| Depreciation | 2,244 | 0 | 2,244 | 2,261 |
| Training and conferences | 542 | 205 | 747 | (727) |
| | **105,532** | **29,096** | **134,628** | **116,150** |

## Freedom Church Liverpool
## Notes to the accounts
## for the year ended 31 March 2022 (cont.)

### 4. Fixed Assets

| | Equipment | Total Assets | Total Assets |
|---|---|---|---|
| | **2022** | **2022** | **2021** |
| | **£** | **£** | **£** |
| **Cost** | | | |
| Opening balance | 10,484 | 10,484 | 7,478 |
| Additions | 3,371 | 3,371 | 3,006 |
| | **13,855** | **13,855** | **10,484** |
| **Depreciation** | | | |
| **Opening balance** | (8,016) | (8,016) | (5,755) |
| Charge for the year | (2,244) | (2,244) | (1,685) |
| | **(10,260)** | **(10,260)** | **(8,016)** |
| **Net book value (closing)** | **3,595** | **3,595** | **2,468** |
| Net book value (opening) | 2,468 | 2,468 | 1,723 |

### 5. Debtors

| | **2022** | **2021** |
|---|---|---|
| | **£** | **£** |
| Gift aid due | 1,879 | 3,856 |
| | **1,879** | **3,856** |

## 6. Creditors: amounts falling due within one year

| | *2022* | *2021* |
|---|---|---|
| | **£** | **£** |
| PAYE and NI | 0 | 0 |
| Pension contributions | 333 | 0 |
| Other | 0 | 229 |
| | **333** | **229** |

## 7. Staff costs and numbers

There were five part-time and one full-time employees at the end of the year, equivalent to 3.0 (2020 3.0) full time employees with a total cost of £ 83,414 as follows:

| | *2022* | *2021* |
|---|---|---|
| | **£** | **£** |
| Wages and salaries | 68,074 | 57,154 |
| Social security costs | 11,213 | 15,344 |
| Other pension costs | 4,127 | 3,102 |
| | **83,414** | **75,600** |

## 8. Restricted Funds

### A Baby Basics

Baby Basics has developed as a project during the year. We obtained grants and voluntary donations which enabled the project to rent premises and to purchase those resources which were not immediately available from donated goods. During the year we received one grant for this project totalling £1,000.

During the year we distributed 225 (2021: 197) baskets to disadvantaged new mothers nominated by local midwives. We estimate the value of each basket to be around £100.The notional value of the baskets £22,500 has not been included within these accounts.

### B CMA Freedom Debt Advice

We employ a part- time debt advisor, Mrs Debbie Butland, who is assisted by 3 volunteers, to provide advice to the Public on managing personal debt. The project is based at Frontline church in Wavertree, Liverpool. Frontline Church has provided some office space rent free for the project. During the year we received two grants for this project totalling £9,000.

We have provided a range of advice and support to a total of 36 clients and trained our volunteers.

### C Someone Cares

Towards the end of 2021 our team of volunteer church members were able to resume their work at Alder Hey children's hospital. We provide prayer support and friendship to families, whose children are patients at Alder Hey children's hospital in Liverpool.

### D Special offerings

We have held two main "special offerings" during the year in response to needs from a church in Moldova. We provided two gifts, totalling £ 9,560 from donations by church members, to Breadline, a UK charity, which assists churches in Moldova, the second offering will be used to meet the needs of refugees from the neighbouring country of Ukraine. In addition, 3 other gifts were received and passed on to other individuals and charities totalling £775

# Freedom Church Liverpool
## Notes to the accounts (continued)
## for the year ended 31 March 2022

**Restricted Funds (continued)**

| | Baby Basics | Debt Mgt | Someone Cares | Special Offerings | Weekend Away | Total |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | | £ |
| Balance at 1 April 2021 | 5,489 | 5,060 | 85 | 1,524 | 0 | 12,158 |
| **Income** | | | | | | |
| Grant funding | 1,000 | 9,000 | 0 | 0 | 0 | 10,000 |
| Donations | 290 | 175 | 240 | 10,285 | 5,000 | 15,990 |
| Other funds | 0 | 0 | 0 | 0 | 810 | 810 |
| Transfer from General Fund | 6,115 | 350 | 0 | (1,165) | 0 | 5,300 |
| | 7,405 | 9,525 | 240 | 9,120 | 5,810 | 32,100 |
| **Expenditure** | | | | | | |
| Staff costs | 0 | (9,210) | 0 | 0 | 0 | (9,210) |
| Cost of premises | (3,090) | 0 | 0 | 0 | 0 | (3,090) |
| Gifts | 0 | (533) | 0 | (10,335) | 0 | (10,869) |
| Training | 0 | (205) | 0 | 0 | 0 | (205) |
| Other resources | (4,179) | (1,385) | (292) | 0 | 0 | (5,856) |
| | (7,269) | (11,333) | (292) | (10,335) | 0 | (29,229) |
| Balance at 31 March 2022 | 5,625 | 3,252 | 33 | 309 | 5,810 | 15,029 |

## 9. Trustees' remuneration, benefits and expenses

Mr Chris Clifton-Brown, the chair of trustees, was employed part-time during the year as the church leader.

Chris Butland, who is a full-time employee and Debbie Butland, our debt advisor are the son-in-law and daughter of one of our trustees, Mr. Ken Brew.

Mr Matt Ashworth, who was employed part-time during the year as a member of the pastoral team, is the husband of Dr Becky Ashworth, who is also a trustee.

During the year Mr Clifton-Brown incurred £842 expenditure on behalf of the charity and claimed no expenses.

During the year Mr Butland was reimbursed for expenditure incurred by him on behalf of the charity for a total of £3,858 and claimed a further £517 in expenses. Mrs Butland was reimbursed for expenditure incurred totalling £924 and claimed a further £6 in expenses.

Mr Barry Cooper, another trustee, is a self-employed charity fund raiser who has a fund-raising contract with Freedom Church Liverpool Limited. In 2021-22 he was involved in raising grant funding totalling £10,000 for which he invoiced the charity and was paid a total of £286.

# Freedom Church Liverpool
# Notes to the accounts
# for the year ended 31 March 2022

## 10. Related party transactions

Other than the items noted in Note 9, there were no related party transactions during the year ending 31 March 2022.

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## 11. Independent Examination

The independent examination was again provided free of charge this year.

## 12. Movement on Funds

| | Unrestricted | | | Restricted | | | |
|---|---|---|---|---|---|---|---|
| | General Fund | Building Fund | Academy | Baby Basics | Debt Advice | Special Offerings | Total |
| | £ | | £ | £ | £ | £ | £ |
| Balance at 1 April 2021 | 47,434 | 50,000 | 4,226 | 5,489 | 5,060 | 1,609 | 113,818 |
| **Income** | | | | | | | |
| Donations | 127,371 | 0 | 250 | 290 | 0 | 16,335 | 144,246 |
| Grant funding | 0 | 0 | 0 | 1,000 | 9,000 | 0 | 10,000 |
| Income earned | 0 | 0 | 2,415 | 0 | 0 | 0 | 2,415 |
| Investment Income | 10 | 0 | 0 | 0 | 0 | 0 | 10 |
| Third Party Income | 0 | 0 | 0 | 0 | 175 | 0 | 175 |
| | 127,381 | 0 | 2,665 | 1,290 | 9,175 | 16,335 | 156,846 |
| **Expenditure** | | | | | | | |
| Revenue costs | (105,269) | 0 | (549) | (7,269) | (11,198) | (10,627) | (134,912) |
| Third party | 0 | 0 | 0 | 0 | (135) | 0 | (135) |
| | (105,269) | 0 | (549) | (7,269) | (11,333) | (10,627) | (135,047) |
| Transfers | (3,300) | 0 | (2,000) | 6,115 | 350 | (1,165) | 0 |
| Balance at 31 March 2022 | 66,246 | 50,000 | 4,342 | 5,625 | 3,252 | 6,152 | 135,617 |

**FREEDOM CHURCH LIVERPOOL**

England & Wales - Charity number 1161463

# Accounts

# Freedom Church Liverpool
# Financial statements
# for the year ended 31 March 2021


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# Freedom Church Liverpool
# Trustees Report (incorporating the Directors' report)
# for the year ended 31 March 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 March 2021. The company was incorporated on 4 April 2014 and is a private limited company limited by guarantee.

**Full name** Freedom Church Liverpool Limited

**Company number** 08980158
**Registered charity number** 1161463

**Registered address**

Freedom Church Liverpool
178 Queens Drive Liverpool L15 6XX

| Directors (Trustees) | Position | Appointed |
|---|---|---|
| Chris Clifton-Brown | Chair of Trustees | 4 April 2014 |
| Becky Ashworth | Trustee/Secretary | 4 April 2014 |
| Ken Brew | Trustee/Treasurer | 4 April 2014 |
| Helen Taft | Trustee | 21 January 2019 |
| Barry Cooper | Trustee | 13 June 2019 |

**Bankers**

HSBC
23 Allerton Road
Mossley Hill
Liverpool L18 2DA

**Solicitors**

Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

**Independent Examiner**

Ben Priestley
8 Yew Tree Gardens,
Harrogate HG2 9JU

# Freedom Church Liverpool
# Trustees Report (continued)
# for the year ended 31 March 2021

## Structure, Governance and Management

Freedom Church Liverpool Limited was formed on 4 April 2014 and this is the fifth annual report of the company.

The company carries on the activities of Freedom Church Liverpool which began its ministry in September 2013. The company was registered as a charity (Reg. No. 1161463) on 28 April 2015.

Freedom Church Liverpool is now recognised as a new church, under the strategic guidance of New Ground Churches (Reg. No. 1121110).

## Objectives and Activities

Our company's two charitable purposes, as set out in the objects, contained in the Company's Memorandum of Association are as follows: -

> To advance the Christian faith in accordance with our Statement of Beliefs in Liverpool and in such other parts of the UK and the world as the trustees may from time to time see fit.
>
> The relief and or prevention of poverty in Liverpool and in such other parts of the UK and the world as the trustees may from time to time see fit.

Our normal activities to advance the Christian faith and to relieve poverty include: -

- The main weekly worship meeting each Sunday morning.
- Mid-week life-group meetings for bible study and fellowship.
- Monthly prayer meeting
- Special events for evangelism and teaching
- Social action projects

## Public benefit

In a normal year, our regular Sunday morning and our programme of special events are open to the public and are usually free of charge. However, 2020-21 was not a normal year, because of the pandemic, so most of our public engagements were achieved on-line.

The trustees have regard to the Charity Commission's general guidance on Public Benefit when reviewing the aims and objectives and in planning the future activities. The trustees consider carefully how planned activities will contribute to the aims and objectives that have been listed above.

# Freedom Church Liverpool
# Trustees Report (continued)
# for the year ended 31 March 2021

## Review of 2020-21

We were very grateful to take advantage of the furlough scheme in respect of our Debt Advisor while the lockdowns continued.

From mid-March 2020 the nation and indeed the entire world was gripped by the COVID 19 pandemic and as a result amazingly our church did not fully assemble at any point in 2020-21. When our trustees met on 31 March 2020, in the initial shock period, we resolved not to make any major changes to our organisation and to trust that God would sustain us. In the event our decision proved to be the correct one but none of us could have foreseen the extent of the disruption to our normal activities. We are amazed to report that over the full year our donation income was sustained and although a few church members contracted the disease, everyone recovered well.

During March 2020 we were running a highly successful Alpha course but the second half of this had to be deferred until June 2020 when it was eventually completed online. When the course resumed, we were even able to welcome a new delegate who was resident in Oman.

Our staff team had to work quite hard to replicate all our normal activities online. People became familiar with the operation of Zoom meetings and later we transferred our Sunday mornings services to be broadcast each week on YouTube. The worship leaders and preachers prepared their materials in front of a camera at home and then we made them available at the appointed time in the week. Our midweek Life Groups continued to meet virtually via Zoom and busy key workers shared their lives with others who were quietly self-isolating. This provided important social contact and psychological and spiritual support to us all.

Eventually several musicians from different household were able to play together; and for the second half of the year, we began to broadcast from “The Barn,” a building owned by one of our church members, which was turned into a temporary TV studio each Sunday.

The results of all our efforts are still available online and we found that we were able to reach a wider audience through the broadcast. For a period one of our Life Groups even had a new member, who was a resident of Texas, USA! The recordings were accessed almost four hundred times in the busiest weeks, especially for the Christmas special.

Through the year we had six permanent employees and an extra temporary employee who assisted with the preparation of content for broadcasts. Our Debt Advisor was the only one who needed to be on furlough, the others were fully occupied in transforming the way that we worked and in preparing three lots of content for the main church

meetings, and for youth and children's work. One of our trustees is a part-time employee, and several of our employees are connected to trustees, as explained in Note 9 of the attached accounts.



## Projects to relieve poverty

### Baby Basics

During 2020-21 we have developed the Basic Basics project, despite the restrictions of the pandemic, using the template developed by Baby Basics UK (Reg. No. 1168099). Our project has provided 197 baskets this year to impoverished and vulnerable women. These baskets really do provide for the most essential needs to care for a new-born baby including a Moses basket, baby clothes, nappies and toiletries for mother and baby. The beneficiaries are identified by the local midwives who provide antenatal care, and the beneficiaries include women in hostels, victims of domestic violence and asylum seekers.

Our project team receive and act on referrals from midwives and representatives from other local charities, donating appropriate items, laundering clothes and blankets, and preparing baskets for collection and delivery. Most of our team of volunteers had to shield, others were home schooling, and we like so many had to suddenly implement strict protocols to ensure minimal community transmission for ourselves and those we support.

A significant impact of COVID 19 that we felt almost immediately was upon our resources. We normally rely on donated goods from our supporters, but the supply stopped completely because of the lockdowns. We were very relieved therefore to receive additional grant-funding which enabled us to buy in essential items to distribute.

### Someone Cares

Early in 2019 we had launched a new initiative, Someone Cares, at Alder Hey, the local children's hospital. This project has been constrained this year because the hospital has necessarily restricted all visitor access throughout the year. Nevertheless we have been able to supply some resources.

## Projects to relieve poverty (cont.)

### CMA Freedom Debt Advice

During 2020-21, which would have been our first full year of operations we received 24 client referrals of which 13 became clients and 2 people received one-off advice. 31 client appointments were conducted resulting in 1 Debt Relief Order (DRO) which wrote off £5,885 of personal debt. Another client was supported as they made a payment arrangement to prevent action by High Court bailiffs.

Our part-time member of staff was placed on furlough between March and September 2020 and then on partial furlough (50%) between January 2021 and March 2021. Despite this, our first volunteer was trained up and began work towards the end of the year.

CMA Freedom Debt Advice provided agency which enabled one client to receive a grant of £600 (from another charity) to improve their poor living conditions.

We are grateful to Frontline church for providing the project with a “rent free” consulting room and office support. We intend to train additional volunteers as we expect demand for this service to increase in future.

The Trustees’ wish to record our thanks to our major Grant funders, Rathbone Investment Management, the Community Foundation and the Arm Trust for their generosity.

## Review of 2020-21 (cont.)

Any potential conflicts of interest have been managed during the year by ensuring that all issues affecting the terms and conditions of each individual employee were discussed and voted on by those trustees who were not connected to that individual.

Our Academy was suspended between March and September 2020, and it resumed online and at half speed for the second half of the year. We hope to be able to relaunch it during 2021-22.

We have continued to support other charities and some individuals by making donations to them. We made gifts totalling £18,960 (£8,700,46%) from Restricted funds to 9 UK charities. The two largest gifts account for 56% and were used to combat the effects of the pandemic and to advance the Gospel in Moldova and Zimbabwe. In addition, we gave just over £1,400 to 4 individuals (£895,74% to 2 individuals) from restricted funds.

### Reserves Policy and Financial Review

There were three main sources of income for Freedom Church Liverpool during the year: -

- Donations from church members
- Charitable grants for specific projects
- Gift Aid income recovered from HMRC

To enable Freedom Church Liverpool to meet its financial responsibilities, and to survive fluctuations in its finances, the Trustees have agreed to keep enough level of financial reserves to ensure that main operations could continue for a period of 6 months. This puts our target reserves at around £50,000 in normal times. We currently hold £47,434 in reserves.

We have been actively looking to purchase new premises in Liverpool, but we have not yet located a suitable venue. In recognition of this the Trustees transferred £50,000 to a designated Building Fund during March 2021.

## Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption (see statement on balance sheet).

## Responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies, as described on page 11, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable.

The members of the Committee must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

## Small company provisions:

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the charity’s trustees:

Signed _____ Date _____

# Freedom Church Liverpool
# Independent examiner's report to the trustees of for the year ended 31 March 2021

I report on the accounts of the charity, which are set out on pages 8 to 12.

**Respective responsibilities of trustees and examiner**
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act; and
- state whether matters have come to my attention.

**Basis of independent examiner's report**
My examination was carried out in accordance with the 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 you as 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; and

   - 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 to enable a proper understanding of the accounts to be reached.

Signed _____ Date _____
Ben Priestley

# Freedom Church Liverpool
# Statement of Financial Activities
# (Incorporating the income and expenditure account)
# for the year ended 31st March 2021

| | Note | 2021 Unrestricted Funds £ | 2021 Restricted Funds £ | 2021 Total Funds £ | 2020 Unrestricted Funds £ | 2020 Restricted Funds £ | 2020 Total Funds £ |
|---|---|---|---|---|---|---|---|
| **Incoming resources** | | | | | | | |
| Voluntary Income | 2 & 8 | 109,019 | 9,199 | 118,218 | 105,073 | 3,841 | 108,914 |
| Fundraising income | | 0 | 15,921 | 15,921 | 0 | 20,000 | 20,000 |
| Investment Income | | 42 | 0 | 42 | 144 | 0 | 144 |
| Other trading activities | | 550 | 0 | 550 | 4,235 | 0 | 4,235 |
| Funds held for third parties | | 0 | 964 | 964 | 0 | 0 | 0 |
| **Total incoming resources** | | **109,611** | **26,084** | **135,695** | **109,452** | **23,841** | **133,293** |
| **Resources expended** | | | | | | | |
| Fundraising costs | | (534) | 0 | (534) | (89) | 0 | (89) |
| Cost of charitable activities | 3 & 7 | (91,630) | (24,520) | (116,150) | (100,759) | (12,842) | (113,601) |
| Funds to third parties | | 0 | (964) | (964) | 0 | 0 | 0 |
| **Total resources expended** | | **(92,164)** | **(25,484)** | **(117,648)** | **(100,848)** | **(12,842)** | **(113,690)** |
| **Net income/(expenditure)** | | **17,447** | **600** | **18,047** | **8,604** | **10,999** | **19,603** |
| Transfers between funds | | (560) | 560 | 0 | 0 | 0 | 0 |
| Balance brought forward | | 84,773 | 10,999 | 95,772 | 76,169 | 0 | 76,169 |
| **Balance carried forward** | | **101,660** | **12,159** | **113,819** | **84,773** | **10,999** | **95,772** |

All the activities of the charitable company are classed as continuing.

# Freedom Church Liverpool

## Balance sheet as at 31 March 2021

| | Note | £ | 2021<br>£ | 2020<br>£ |
|---|---|---|---|---|
| **Fixed Assets** | 4 | | 2,468 | 1,723 |
| **Current assets** | | | | |
| Debtors | 5 | 3,856 | | 4,095 |
| Cash at bank and in hand | | 107,724 | | 94,327 |
| Total current assets | | 111,580 | | 98,422 |
| **Liabilities** | | | | |
| Creditors: | | | | |
| amounts falling due within one year | 6 | (229) | | (4,373) |
| Net current assets | | | 111,351 | 94,049 |
| **Net assets** | | | **113,819** | **95,772** |
| **The funds of the charity** | | | | |
| **Opening balance** | | | | |
| Unrestricted income funds | | | 47,434 | 84,773 |
| Designated funds | | | 54,226 | 0 |
| Restricted income funds | | | 12,159 | 10,999 |
| **Total funds** | | | **113,819** | **95,772** |

**Exemption from audit**
For the year ending 31 March 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

Signed _____ Dated _____
Chris Clifton-Brown, Director

# Freedom Church Liverpool
# Notes to the accounts
# for the year ended 31 March 2021

## 1. Accounting policies

### Basis of the preparation of the accounts

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102 and with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102) and with the Charities Act 2011.

Freedom Church Limited constitutes a public benefit entity as defined by FRS 102. All assets and liabilities are initially recognised at historic cost or transaction value. No restatement was required for comparative figures when applying the accounting policies required on the adoption of FRS102.

### Incoming resources

All material incoming resources have been included on a receivable basis – i.e., they are included if the date receivable falls within the period covered by these accounts.

### Depreciation

Equipment is depreciated at 33.33% on a straight-line basis.

## 2. Voluntary Income

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Cash donations from members | 92,052 | 89,003 |
| Tax refunds | 16,967 | 15,733 |
| Other | 0 | 337 |
| | **109,019** | **105,073** |

**Freedom Church Liverpool**
**Notes to the accounts**
**for the year ended 31 March 2021**

## 3. Cost of charitable activities

| | Unrestricted | Restricted | Total | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Salaries | 70,065 | 5,539 | 75604 | 71,104 |
| Staff travel | 0 | 0 | 0 | 629 |
| Other staff costs | 554 | 0 | 554 | 622 |
| Hire of premises | 0 | 2,487 | 2487 | 7,942 |
| Evangelism | 599 | 0 | 599 | 2,285 |
| Ministry expenses | 2,060 | 0 | 2060 | 3,188 |
| Academy running costs | 0 | 0 | 0 | 1,122 |
| Other social action project costs | 0 | 5,752 | 5752 | 1,699 |
| Charitable giving | 11,702 | 8,790 | 20492 | 8,383 |
| Administration expenses | 4,704 | 1,887 | 6591 | 3,158 |
| Equipment | 477 | 0 | 477 | 1,197 |
| Depreciation | 2,261 | 0 | 2261 | 1,685 |
| Training and conferences | (792) | 65 | (727) | 4,416 |
| | 91,630 | 24,520 | 116,150 | 107,429 |

**Freedom Church Liverpool**
**Notes to the accounts**
**for the year ended 31 March 2021 (cont.)**

## 4. Fixed Assets

| | Equipment | Total Assets | Total Assets |
|---|---|---|---|
| | 2021 | 2021 | 2020 |
| | £ | £ | £ |
| **Cost** | | | |
| Opening balance | 7,478 | 7,478 | 4,905 |
| Additions | 3,006 | 3,006 | 2,573 |
| | 10,484 | 10,484 | 7,478 |
| **Depreciation** | | | |
| **Opening balance** | (5,755) | (5,755) | (4,070) |
| Charge for the year | (2,261) | (2,261) | (1,685) |
| | (8,016) | (8,016) | (5,755) |
| **Net book value (closing)** | 2,468 | 2,468 | 1,723 |
| Net book value (opening) | 1,723 | 1,723 | 835 |

## 5. Debtors

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Gift aid due | 3,856 | 4,094 |
| | 3,856 | 4,094 |

## 6. Creditors: amounts falling due within one year

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| PAYE and NI | 0 | 3,827 |
| Pension contributions | 0 | 546 |
| Other | 229 | 0 |
| | **229** | **4,373** |

## 7. Staff costs and numbers

There were six part-time and one full-time employees at the end of the year,
equivalent to 3.0 (2020 2.8) full time employees with a total cost of £ 73,212 as follows:

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 57,154 | 54,220 |
| Social security costs | 15,344 | 13,390 |
| Other pension costs | 3,102 | 3,494 |
| | 75,600 | 71,104 |

## 8. Restricted Funds

### A Baby Basics

Baby Basics has developed as a project during the year. We obtained grants and voluntary donations which enabled the project to rent premises and to purchase those resources which were not immediately available from donated goods. During the year we received four grants for this project totalling £9,771.

During the year we distributed 197 (2020: 201) baskets to disadvantaged new mothers nominated by local midwives. We estimate the value of each basket to be around £100.The notional value of the baskets £19,700 has not been included within these accounts.

### B CMA Freedom Debt Advice

We obtained grant funding in 2019 which enabled us to employ a part-time debt advisor to provide advice to the Public on managing personal debt. The project is based at Frontline church in Wavertree, Liverpool. Frontline Church has provided some office space rent free for the project. During the year we received two grants for this project totalling £6,150.

During the first full year of the project, we have provided a range of advice and support to a total of thirty-one clients and trained one volunteer worker to provide support to our new member of staff, Mrs Debbie Butland. Unfortunately, our staff have only been available to consult clients during the latter half of the year, because of the pandemic.

### C Someone Cares

Last year several of our church members formed a volunteer team to provide prayer support and friendship to families, whose children are patients at Alder Hey children’s hospital in Liverpool. This project has been constrained this year because the hospital has necessarily restricted visitor access throughout the year; we have nevertheless still been able to supply some resources.

### D Special offerings

We have held two main “special offerings” during the year in response to needs. We provided a gift of £4,400 (raised by church members) via New Ground who were coordinating a response for COVID relief in Zimbabwe. A second offering of £6,260 (£3,260 from church members and the balance

from General funds) was given via Breadline, a UK charity, which assists churches in Moldova.



## Restricted Funds (continued)

| | A Baby Basics | B Debt Mgt | C Someone Cares | D Special Offerings | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Balance at 1 April 2020 | 3,759 | 6,172 | 124 | 943 | 10,999 |
| **Income** | | | | | |
| Grant funding | 9,771 | 6,150 | 0 | 0 | 15,921 |
| Donations | 240 | 0 | 240 | 8,719 | 9,199 |
| Transfer from General Fund | 0 | 0 | 0 | 562 | 562 |
| | 13,770 | 12,322 | 364 | 10,224 | 36,680 |
| **Expenditure** | | | | | |
| Staff costs | 0 | (5,539) | 0 | 0 | (5,539) |
| Cost of premises | (2,487) | 0 | 0 | 0 | (2,487) |
| Gifts | 0 | (90) | 0 | (8,700) | (8,790) |
| Training | 0 | (65) | 0 | 0 | (65) |
| Other resources | (5,794) | (1,568) | (279) | | (7,641) |
| | (8,281) | (7,262) | (279) | (8,700) | (24,522) |
| Balance at 31 March 2021 | 5,489 | 5,060 | 85 | 1,524 | 12,158 |

## 9. Trustees' remuneration, benefits and expenses

Mr Chris Clifton-Brown, the chair of trustees, was employed part-time during the year as the church leader.

Chris Butland, who is a full-time employee and Debbie Butland, our debt advisor are the son-in-law and daughter of one of our trustees, Mr. Ken Brew.

Mr Matt Ashworth, who was employed part-time during the year as a member of the pastoral team, is the husband of Dr Becky Ashworth, who is also a trustee.

During the year Mr Clifton-Brown incurred no expenditure on behalf of the charity and claimed no expenses.

During the year Mr Butland was reimbursed for expenditure incurred by him on behalf of the charity for a total of £1,162 and claimed a further £185 in expenses.
Mrs Butland was reimbursed for expenditure incurred totalling £88 and claimed a further £85 in expenses.

Mr Barry Cooper is a self-employed charity fund raiser, who has a fund raising contract with Freedom Church Liverpool Limited. In 2020-21 he was involved in raising grant funding totalling £15,921 for which he invoiced the charity and was paid a total of £534.

# Freedom Church Liverpool
# Notes to the accounts
# for the year ended 31 March 2021

## 10. Related party transactions

Other than the items noted in Note 9, there were no related party transactions during the year ending 31 March 2021.

.

## 11. Independent Examination

The independent examination was again provided free of charge this year.

## 12. Movement on Funds

| | Unrestricted | | | Restricted | | | |
|---|---|---|---|---|---|---|---|
| | General Fund | Building Fund | Academy | Baby Basics | Debt Advice | Special Offerings | Total |
| | £ | | £ | £ | £ | £ | £ |
| Balance at 1 April 2020 | 81,097 | 0 | 3,676 | 3,759 | 6,172 | 1,067 | 95,771 |
| **Income** | | | | | | | |
| Donations | 109,019 | 0 | 0 | 240 | 0 | 8,959 | 118,218 |
| Grant funding | 0 | 0 | 0 | 9,771 | 6,150 | 0 | 15,921 |
| Income earned | 0 | 0 | 550 | 0 | 0 | 0 | 550 |
| Investment Income | 42 | 0 | 0 | 0 | 0 | 0 | 42 |
| Third Party Income | 0 | 0 | 0 | 0 | 964 | 0 | 964 |
| | 109,061 | 0 | 550 | 10,011 | 7,114 | 8,959 | 135,695 |
| **Expenditure** | | | | | | | |
| Revenue costs | (92,162) | 0 | 0 | (8,281) | (7,262) | (8,979) | (116,684) |
| Third party | 0 | 0 | 0 | 0 | (964) | 0 | (964) |
| | (92,162) | 0 | 0 | (8,281) | (8,226) | (8,979) | (117,648) |
| Transfers | (50,562) | 50,000 | 0 | 0 | 0 | 562 | 0 |
| Balance at 31 March 2021 | 47,434 | 50,000 | 4,226 | 5,489 | 5,060 | 1,609 | 113,818 |