

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

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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.

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

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.

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

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).

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

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.

**Freedom Church Liverpool
Trustees Report (continued)
for the year ended 31 March 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 provide a "rent free" consulting room and office support, as well as being pro-active with referring potential clients to the project.

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

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.

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

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

| | | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
|-------------------------------------|-------------|---------------------|-------------------|------------------|---------------------|-------------------|------------------|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | | Funds | Funds | Funds | Funds | Funds | Funds |
| | Note | £ | £ | £ | £ | £ | £ |
| 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 £ | 2021 £ |
|-------------------------------------|------|---------|----------------|----------------|
| 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 _____
Chris Clifton-Brown, Director

Dated _____

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 |
| | <u>127,611</u> | <u>109,019</u> |

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

3. Cost of Charitable Activities

| | 2022 | 2022 | 2022 | 2021 |
|-----------------------------------|-----------------------|----------------------|-----------------------|-----------------------|
| | Unrestricted | Restricted | Total | 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) |
| | <u>105,532</u> | <u>29,096</u> | <u>134,628</u> | <u>116,150</u> |

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 |
| | <u>13,855</u> | <u>13,855</u> | <u>10,484</u> |
| Depreciation | | | |
| Opening balance | (8,016) | (8,016) | (5,755) |
| Charge for the year | (2,244) | (2,244) | (1,685) |
| | <u>(10,260)</u> | <u>(10,260)</u> | <u>(8,016)</u> |
| Net book value (closing) | <u>3,595</u> | <u>3,595</u> | <u>2,468</u> |
| Net book value (opening) | 2,468 | 2,468 | 1,723 |

5. Debtors

| | 2022 | 2021 |
|--------------|--------------|--------------|
| | £ | £ |
| Gift aid due | 1,879 | 3,856 |
| | <u>1,879</u> | <u>3,856</u> |

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

6. Creditors: amounts falling due within one year

| | 2022 | 2021 |
|-----------------------|-------------------|-------------------|
| | £ | £ |
| PAYE and NI | 0 | 0 |
| Pension contributions | 333 | 0 |
| Other | 0 | 229 |
| | <u>333</u> | <u>229</u> |

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 |
| | <u>83,414</u> | <u>75,600</u> |

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

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 |
| | <u>7,405</u> | <u>9,525</u> | <u>240</u> | <u>9,120</u> | <u>5,810</u> | <u>32,100</u> |
| 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) |
| | <u>(7,269)</u> | <u>(11,333)</u> | <u>(292)</u> | <u>(10,335)</u> | <u>0</u> | <u>(29,229)</u> |
| Balance at 31 March 2022 | <u>5,625</u> | <u>3,252</u> | <u>33</u> | <u>309</u> | <u>5,810</u> | <u>15,029</u> |

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

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.

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 |