

**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.

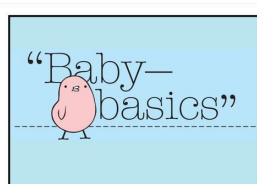
### Staffing

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.

### Freedom CMA Debt Advice



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.

### Someone Cares



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.

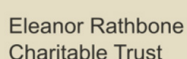


The boxes also include a card from Not Forgotten and Freedom Church, congratulating the client to their new home, and letting them know that people are thinking of them through the items provided and ongoing prayer. Some clients told us they had never received a card of any type before, and kept it on 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	£	£	£	£	£	£
<b>Incoming resources</b>							
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
<b>Total incoming resources</b>		<b>152,366</b>	<b>30,202</b>	<b>182,568</b>	<b>130,046</b>	<b>26,801</b>	<b>156,847</b>
<b>Resources expended</b>							
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
<b>Total resources expended</b>		<b>-141,649</b>	<b>-40,761</b>	<b>-182,410</b>	<b>-105,818</b>	<b>-29,231</b>	<b>-135,049</b>
<b>Net income/(expenditure)</b>		<b>10,717</b>	<b>-10,559</b>	<b>158</b>	<b>24,228</b>	<b>-2,430</b>	<b>21,798</b>
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
<b>Balance carried forward</b>		<b>123,965</b>	<b>11,810</b>	<b>135,775</b>	<b>120,588</b>	<b>15,029</b>	<b>135,617</b>

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

**Balance Sheet as at 31st March 2023**

			<b>2023</b>	<b>2022</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>	4		5,415	3,595
Current assets				
<b>Debtors</b>	5	3,911		1,880
Cash at bank and in hand		129,756		130,474
<b>Total current assets</b>		133,667		132,354
Liabilities				
<b>Creditors:</b>				
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				
<b>Opening balance</b>				
Unrestricted income funds			73,965	66,246
<b>Designated funds</b>			50,000	54,342
<b>Restricted income funds</b>			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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cash donations from members	148,217	110,251
Tax refunds	16,844	17,360
Other	0	0
	<b>165,062</b>	<b>127,611</b>

**3. Cost of charitable activities**

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<b>141,437</b>	<b>36,776</b>	<b>178,213</b>	<b>134,628</b>

**4. Fixed assets**

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

**5. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gift aid due	3,911	1,880
	<b>3,911</b>	<b>1,880</b>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
PAYE and NI	0	0
Pension contributions	1,208	333
Other	2,099	0
	<b>3,307</b>	<b>333</b>

## 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:

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



## **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)**

	<b>Baby Basics</b>	<b>Debt Mgt</b>	<b>Someone Cares</b>	<b>Not Forgotten</b>	<b>Special Offerings</b>	<b>Weekend Away</b>	<b>Total</b>
	£	£	£		£		£
Balance at 1 April 2022	5,625	3,252	33	0	309	5,810	15,029
<b>Income</b>							
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
	<b>16,549</b>	<b>10,013</b>	<b>140</b>	<b>6,250</b>	<b>2,337</b>	<b>3,985</b>	<b>39,274</b>
<b>Expenditure</b>							
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
	<b>-14,206</b>	<b>-13,265</b>	<b>-16</b>	<b>-2,824</b>	<b>-2,387</b>	<b>-9,795</b>	<b>-42,493</b>
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	Building	Academy	Baby	Debt	Not	Special	Total
	Fund	Fund		Basics	Advice	Forgotten	Offerings	
	£		£	£	£	£	£	£
Balance at 1 April 2022	66,246	50,000	4,342	5,625	3,252	0	6,152	135,617
<b>Income</b>								
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
	<b>151,896</b>	<b>0</b>	<b>470</b>	<b>16,549</b>	<b>2,623</b>	<b>5,250</b>	<b>5,780</b>	<b>182,568</b>
<b>Expenditure</b>								
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
	<b>-141,537</b>	<b>0</b>	<b>-111</b>	<b>-14,206</b>	<b>-13,265</b>	<b>-2,824</b>	<b>-10,467</b>	<b>-182,410</b>
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