

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 Calcrafft (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 Christian 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.

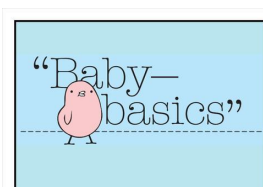
Building search

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



What our referrers are saying...

As a community Midwife at Liverpool Women's Hospital, I care for women who have complex histories, including who've recently come to the UK and some have fled scary places with just the clothes on their back and a baby in their belly. We are so grateful at the Women's for your charity and service, we wouldn't be able to do our job without you!

Shaye-Mulwile

Baby Basics Liverpool



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.

Freedom CMA Debt Advice



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
 Ágape <small>Comunidade</small>	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.
 <i>(Reg Charity: 1159799)</i>	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
 <i>(Reg Charity: 1121110)</i>	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 <i>(Reg Charity: 1125684)</i>	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

		2024	2023
	Note	£	£
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	2024	2024	2023
	Unrestricted	Restricted	Total	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	Total
	Assets	Assets
	2024	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								Total
	General Fund	Building Fund	Maghull	Baby Basics	Debt Advice	Not Forgotten	Hostel Outreach	Someone Cares	Special Offerings	Cinnamon Project	
	£		£	£	£	£			£		£
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