



Reports & Accounts

Financial Year Ending 31/03/2025

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Legal & Administrative Details

Charity Name: Freedom Church Liverpool

Charity Number: 1161463

Company Number: 08980158

Charity Address: 178 Queens Drive, Wavertree, Liverpool, L15 6XX

Trustees: Dr Rebecca Ashworth

Babajide Bammeke

Chris Clifton-Brown (Chair)

Dr Barry Cooper

Helen Taft

Key Management Personnel: Chris Clifton-Brown (Lead Elder)
Chris Butland (Staff Elder and Company Secretary)
Phil Lanyon (Staff Elder and Treasurer)

Name & Address of Primary Banker: HSBC, 23 Allerton Road, Mossley Hill, Liverpool, L18 2DA

Name & Address of Solicitor: Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham, B3 2ES

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

Trustees Report

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

Objects of the charity

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

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

Summary of the charity's main activities and achievements

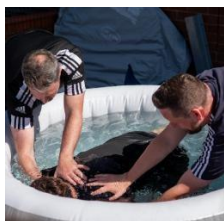
In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission. To further the above objects and vision, the charity's main activities and achievements were as follows:

1. Activities for the advancement of the Christian faith

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

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

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



2. Activities for the Relief of Poverty

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

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

Freedom CMA Debt Advice

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

Freedom Debt Advice: Key Statistics 24/25

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



Baby Basics Liverpool

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



What our referrers are saying...

“I used Baby Basics for the first time this week, I put my referral through for urgent and within 24 hours my woman had the basics she needed for her premature baby. Extremely efficient and helpful! The relief this charity has provided for women and their family is amazing! Beyond grateful that this exists for people and thankful for all the donations people send to make this happen! Thanks all!”

Faye - Midwife



Baby Basics: Beneficiary feedback

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

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

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

Thank you so much! X”

– Ashleigh (shared with permission)

Someone Cares

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



Key statistics

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

“Thank you so much for the organisation of the Nativity trail. I was at an appointment with my 5 year old son and we saw Santa, off on the shelf and the biggest Christmas tree ever! But, to then come across the amazing Nativity trail was refreshing! It really told the Christmas story in an imaginative way and was very true to the biblical story. To then spend time in Chapel (which I had never been in) was so welcoming too. Jack loved his book, which we enjoyed together at bedtime. Thanks so much!”



Someone Cares | Bringing hope into hospitals

Not Forgotten

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

Not Forgotten: Key Statistics 24/25

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



Hostel Chaplaincy

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

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

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

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

Giving and Partnerships

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

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

Structure, Governance and Management

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

The Trustees are responsible for setting policy and budget and making operating decisions, and they meet regularly to monitor the activities of the organisation. New Trustees are recruited and appointed by the existing Trustees, by a majority vote.

Freedom Church Liverpool receives strategic guidance from **New Ground Churches** (Reg. No. 1121110).

Spiritual Leadership

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

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

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

Staff Team

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

Financial Review

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

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

Reserves Policy

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

Responsibilities of Trustees under charity law

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

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

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

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

Signature

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

Name

Signature

Date

Independent Examiners Report

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

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners Qualification

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

Independent Examiner's Statement

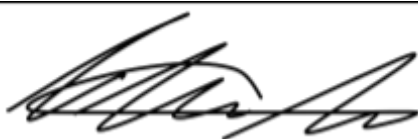
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner's Details

Ben Priestley



11/11/2025

Statement of Financial Activities

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

Statement of Financial Position as at 31st March 2025

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

Exemption from audit

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

Responsibilities of directors/trustees:

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

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

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

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

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

Signature

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

Name Chris Clifton-Brown

Signature C. Clifton-Brown

Date 25/11/2025

Notes - Accounting Policies

1. Basis of Preparation

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

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

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

2. Going Concern

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

3. Key Risks & Uncertainties

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

4. Fund Accounting

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

5. Incoming Resources

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

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

6. Resources Expended

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

7. Governance Costs

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

8. Liability Recognition

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

9. Tangible Fixed Assets

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

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

10. Pensions

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

11. Operating Leases

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

12. Taxation

The charity is exempt from tax on its charitable activities.

13. Judgements and Key Sources of Estimation

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

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

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

14. Concessionary Loans

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

Notes - Analysis of Income & Expenditure

15. Analysis of Income

Current Year

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

Prior Year

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

16. Analysis of Expenditure

Current Year

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

Prior Year

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

Notes - Analysis of Net Assets Between Funds

17.

Current Year

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

Prior Year

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

Notes - Other

18. Volunteers

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

19. Independent Examination Fees

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

20. Staff Costs

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

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

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

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

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

21. Key Management Personnel

The charity considers its key management personnel to be:

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

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

22. Trustee Remuneration

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

23. Trustee Expenses

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

24. Trustee Donations

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

25. Tangible Fixed Assets

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

26. Debtors

Accounts Receivable

Description	Amount
Gift Aid	2,071
Total	2,071

Prepayments

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

27. Creditors

Accounts Payable

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

28. Deferred Income

Description	Amount
Deferred Income	911
Total	911

29. Analysis of Charitable Funds

Current Year

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

Prior Year

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

30. Fund Transfers

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

31. Fund Descriptions

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

32. Company Status

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

33. Transactions to Related Parties

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

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

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

34. Prior Period Adjustment

There were no prior year adjustments.

35. Pensions

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

36. Other

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