



Registered Charity No – 1176346

# LIBERTY WORSHIP CENTRE UPC

Trustees' Report and Accounts

For the Year Ended 30 November 2020

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND  
ADVISERS FOR THE YEAR ENDED 30 NOVEMBER 2020

Trustees	Keith Anthony Gentry Toksoladey Matthew Amaode Lyndsey Claire Frater
Charity registered Number	1176346
Date of charitable registration	18 December 2017
Principal office	Whitsands Mews Swaffham Norfolk PE37 7DE
Secretary	Allison Mitchell
Independent examiners	NF Financial Solutions Ltd – C/o GoodtoGive
Bankers	Barclays Bank

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Liberty Worship Centre for the year ended 30 November 2020. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

**Structure, governance and management**

The 3 Trustees are:

1. Keith Anthony Gentry
2. Toksoladey Matthew Amaoade
3. Lyndsey Claire Frater

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

The Charity currently has a dedicated team of Advisory board members in the UK who have helped to secure financial support and contribute to the future planning of the organisation.

**Governing document:**

Liberty Worship Centre UPC is a charitable incorporated organization formed on 14 December 2017 and registered on 18 December 2017.

**Recruitment and appointment of trustees:**

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

**Risk Management:**

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principle risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

**Public Benefit:**

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in UK.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**Objectives and activities:**

- To advance the Christian faith for the benefit of the public in accordance with the statements of belief appearing in the schedule.
- The prevention or relief of poverty by providing: items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
- To help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

The church was opened every week this year without fail for public worship with an average Sunday attendance of 25 persons. The church had over 40 registered visitors and guests during the year.

1. In December 2019 we held our usual Sunday service. We also organised a young adult Christmas gathering in Cambridge, a Christmas meal for Bury St Edmunds members, a Christmas communion service and a Christmas gathering for LWC members
2. During January/February/March 2020 we conducted Children's Ministries, a church trip to London and started moving services to online.
3. For the rest of 2020 all services were conducted online until July 2020 when we came out of the first lockdown. This continued until November 2020 when we entered the second lockdown. During this time we were able to organise a few smaller events such as a donation drive to support key workers at Kings Lynn Queen Elizabeth Hospital, another donation drive for Guatemala Orphanage, a trip to Cambridge, and socially distanced visitations

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

**Financial review:**

The largest contribution to the charity for the year came from general offerings. The charity has begun its charitable activities from its inception.

Liberty Worship Centre UPC is operating as a going concern, being able to cover expenditure with the level of Income received from members. The Charity was operating a Cash in Hand basis at the start of its life, but as of Jan 2019, funds are being held in a CIO bank account.

The CIO has remit funds to the Pastor during the year to cover her expenses.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**Plans for future periods:**

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing donations from willing individuals. A development board may be created to help include other avenues of fundraising to be included in the yearly programme.

**Statement of Board of Trustees' responsibilities**

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also 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 Charities Act 1993. They are also responsible for safeguarding the

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Statement of disclosure of information to independent examiner**

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have
- taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

**Independent Examiner:**

The Charity's independent examiner, NF Financial Solutions Ltd c/o Good to Give Ltd, has indicated their willingness to offer themselves for appointment.

## **INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 NOVEMBER 2020**

I report on the financial statements of the charity for the year ended 30 November 2020 which comprise the Statement of Financial Activities.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular 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 Commissioners. An examination includes a review of the accounting records kept by the Group/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 Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:  Dated: 23 May 2022

**Basthiyan K. A. C. S. Rodrigo** ( BSc Accountancy, MBA, ACASL, FFA/FIPA)  
On behalf of NF Financial Solutions Ltd

# LIBERTY WORSHIP CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 30 NOVEMBER 2020

	2020 Unrestricted	2020 Restricted	2020 Total	2019 Total
<b>Donations &amp; Legacies</b>				
Offering	21,827	-	21,827	23,162
Gift aid	-	-	-	-
Total	21,827		21,827	23,162
<b>Expenditure</b>				
Ministry	-15,719	-	-15,719	-14,052
Building	-1,364	-	-1,364	-1,176
Sundry expenses	-2,243	-	-2,243	-1,254
Charitable activities	-1,172	-	-1,172	-6,653
Governance	-1,206	-	-1,206	-750
Total	-21,704	-	-21,704	-23,885
<b>Surplus/(Loss)</b>	123	-	123	-723
<b>Balance b/fwd</b>	-723	-	-£723	-
<b>Balance c/fwd</b>	600	-	600	-723