



**FREEDOM CHURCH WORCESTER
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 19 DECEMBER 2023 TO 31 MARCH 2025**

THOMPSON & Co
Accountants & Business Consultants

Freedom Church Worcester
Contents

	Page
Trustees' Report	1—4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8—11

Freedom Church Worcester
Trustees' Report For the Period 19 December 2023 to 31 March 2025

The trustees present their report and the financial statements for the period ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The core activities of Freedom Church Worcester CIO are summarised as follows:

1. The advancement of the Christian religion mainly, but not exclusively, by means of, broadcasting Christian messages of an evangelistic and teaching nature, holding meetings and producing or distributing literature about Christianity.
2. The prevention or relief of poverty or financial hardship anywhere in the world by providing or assisting through all the necessary support to help individuals to be self-sufficient.
3. To advance in life and help young people through activities, training and support.
4. The relief of persons who are in conditions of need, hardship or distress, or who are aged or sick. Our mission statement, which captures the essence of these aims is, 'Connecting anyone, anywhere to a life changing relationship with Jesus'

Our main long-term objectives are:

1. To grow our current church and help to begin new churches, developing and diversifying our approach.
2. To strategically develop our staff and volunteer teams to support this growth
3. To serve and engage with our local community more
4. To increase our digital ministries and broadcast capabilities to increase engagement
5. To increase our financial stability and strengthen our financial planning Freedom Church Worcester relies heavily on the contributions of our volunteers. Volunteers are involved in almost every aspect of the running of Freedom Church and the delivery of our services, events and other programmes. At least half of our church members volunteer at our events, support our staff team and we are very grateful for their time, passion and skills.

The CIO complies with the code of Fundraising Practice. It does not engage the services of professional fundraisers or commercial participants, and it has not received any complaints relating to fundraising.

Public Benefit

Core to our approach as a CIO is the objective of generating public benefit. We continue to do this in all areas of our activity. The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Future Plans

The CIO remains focused on developing our core activities which strengthen spiritual well-being, build a caring and supportive community, reach out to our local community, advance the Christian faith and develop leadership and ministry skills.

Achievements and Performance

Main Achievements

The 2024–2025 year has been an exciting year for us. We became a separate church location, (previously having come under the umbrella of Freedom Church Hereford) which has given us more autonomy and the ability as a church to better reach our local community and will help us to promote healthy and sustainable growth. We remain part of the Freedom Nation and under the ultimate leadership of our senior pastors and their directional leadership team.

This move to become a separate church has enabled us to set up our own charity in December 2023 and separation from Freedom Church Hereford became effective on 1st April 2024. Over this last year we have begun to see growth in all aspects of church life, especially in the areas of children's work and our Sunday morning meetings. This has led to the need to look for larger premises and in December 2024 we secured rental premises on the building next door to our current rental property to be able to use for our children's work. In January 2025 we began renovation of this property as well as enlarging our main building space to accommodate the growth seen in numbers coming to church and to give space for future growth. To help with the increase of people coming to the church and all the administration required to support our activities we have employed one of our Pastors for 40 hours a week and an admin assistant for 8 hours a week in an admin role increasing to 12 hours mid 2026.

**Freedom Church Worcester
Trustees' Report (continued)
For the Period 19 December 2023 to 31 March 2025**

Financial Review

Financial Position

Following on from the decentralisation of Freedom Church Hereford, we as Freedom Church Worcester established a charity in December 2023 and opened our own bank account at this time to enable our congregants to donate money into this account. (Previously all donations received by Freedom Worcester had been managed by Freedom Church Hereford.) Our main source of income is via donations and in the financial year, 2024 -2025 this income was £294,756. We also received a grant of £20,000 from Freedom Church Hereford to help us get established as a church.

The expenditure on facilities did not rise fully during this year as although we secured another rental property for our children's work, we had a rent-free period of 3 months and only began paying in March 2025.

We increased our Pastor's hours slowly as she was self employed and eventually became contracted with us in January for 40 hours. There was no increase in salaries this financial year, we are looking at a pay increase for next year in conjunction with inflation.

Our net income for this financial period is £133,160.

The trustees apply the funds of Freedom Church Worcester at their discretion and in accordance with the charitable purposes and objectives of the CIO. The total spending on charitable activities was £161,596. Our grant-making policy outlines how grants can be made and the priorities for support. The current priorities for funding are the advancement of the Christian faith within our local community and the relief of poverty within local communities among the world's deprived and needy peoples.

Reserves Policy

The trustees of Freedom Church Worcester recognise the importance of a reserves policy to demonstrate good stewardship and financial management. Our policy is to retain reserves to ensure that the charity can manage future unforeseen financial difficulties and to ensure that excessive funds are not held without any identifiable reason. During 2023-2025, the trustees reserve policy considered that 3 months of staffing and lease costs £50,000 is a sufficient reserves level. We are working towards this as a new charity.

Going Concern

The trustees are confident that the CIO is a going concern. Whilst we do recognise the ongoing challenges of the UK economy as reflected by the cost-of-living crisis, and how this can reflect in a drop in donations, we have seen an increase in the number of people attending our church and with it an increase in donations. We will seek to protect any financial surplus against any future drop in income to act as a cushion in the event of any economic challenges. Budgets and spending will be governed by economic realities, and we will continue to encourage contributions to the charity from our members. The trustees confirm that the going concern basis for preparation is appropriate.

Structure, Governance and Management

Governing Document

Freedom Church Worcester is a Charitable Incorporated Organisation (CIO) registered charity number 1206263. The CIO has adopted a foundation model constitution. The board of trustees is focused on ensuring that Freedom Church Worcester meets its aims in an appropriate, legal and accountable manner.

The trustees provide governance oversight to the Church's senior directional pastors, who in turn work with the leaders of our various teams to meet our objectives.

Charity commission's guidance on the duties of a trustee: Trustee Recruitment Cycle from Reach volunteering. All trustees have been provided with the Charity Commissions' guidance on the duties of a trustee. A large number of decisions relating to the CIO are made by the senior directional Pastors, but are subject to the accountability, approval and oversight of the board of trustees.

The board of trustees makes all decisions relating to remuneration of staff and have benchmarked salaries against equivalent roles in other sectors. While many risks can be carefully managed, the trustees recognise the need for a comprehensive risk management strategy. Including a regularly reviewed and updated risk register.

The safety and wellbeing of our church members and staff remains a key priority for us and we recognise the need for safeguarding policy training and procedures. We will be looking to update our safeguarding policy and safeguarding training in 2025.

Trustee Selection Methods

The trustees have been recruited from the churches' membership for an initial term of 3 years. In selecting individuals for appointment, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Freedom Church Worcester
Trustees' Report (continued)
For the Period 19 December 2023 to 31 March 2025**

Reference and Administrative Details

Trustees

Mr Martyn Sharpe - Chair (appointed 19/12/2023)
Mr Samuel Petts (appointed 19/12/2023)
Mrs Kate Noor (appointed 19/12/2023)

Charity Number

1206263

Principal Address

4B Lowesmoor Wharf
Lowesmoor
Worcester
Worcestershire
WR1 2RS

Independent Examiner

Thompson & Co
Thompson & Co
SME House
Holme Lacy Industrial Estate
Hereford
HR2 6DR

**Freedom Church Worcester
Trustees' Report (continued)
For the Period 19 December 2023 to 31 March 2025**

Post Balance Sheet Events

We have since finished our building works on both properties and have seen this grow our kids and adults numbers and made it easier to teach and interact with our children's work with the extra space.

We have also increased our admin and operations assistants hours from 8 hours to 12 hours to help with the increased demand as our church has grown.

The trustees' report was approved by the board of trustees and signed on its behalf by:


Martyn Sharpe (Jan 30, 2026 09:28:48 GMT)

Mr Martyn Sharpe
Trustee
29/01/2026


Kate Marie Noor (Jan 30, 2026 08:51:27 GMT)

Mrs Kate Noor
Trustee

Freedom Church Worcester
Independent Examiner's Report to the Trustees of Freedom Church Worcester
For the Period 19 December 2023 to 31 March 2025

I report to the trustees on my examination of the accounts of Freedom Church Worcester (the Trust) for the period ended 31 March 2025.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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 respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Thompson & Co
29/01/2026
SME House
Holme Lacy Industrial Estate
Hereford
HR2 6DR

Freedom Church Worcester
Statement of Financial Activities
For the Period 19 December 2023 to 31 March 2025

	31 March 2025
	Unrestricted funds
Notes	£
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	3 294,757
Charitable activities:	
Academy+	700
Events	350
Other trading activities	4 295
	<u>296,102</u>
EXPENDITURE ON:	
Charitable activities:	6
Academy+	(3,481)
Barbarians	(241)
Community Outreach	(474)
Events	(10,047)
Facilities	(54,171)
Finance	(53,186)
Guest Services	(4,395)
HR	(347)
Kids	(2,183)
Marketing	(1,676)
Pastoral / Leadership	(29,205)
Production	(969)
She	(135)
Worship	(586)
Zeal	(1,846)
	<u>(162,942)</u>
NET INCOME	133,160
NET MOVEMENT IN FUNDS	133,160
RECONCILIATION OF FUNDS:	
Total funds brought forward	-
TOTAL FUNDS CARRIED FORWARD	15 <u><u>133,160</u></u>

The notes on pages 8 to 11 form part of these financial statements.

Freedom Church Worcester
Statement of Financial Position
As At 31 March 2025

		31 March 2025
	Notes	Unrestricted funds £
FIXED ASSETS		
Tangible Assets	10	5,250
		5,250
CURRENT ASSETS		
Debtors	11	49,615
Cash at bank and in hand		94,243
		143,858
Creditors: Amounts Falling Due Within One Year	12	(15,948)
NET CURRENT ASSETS (LIABILITIES)		127,910
TOTAL ASSETS LESS CURRENT LIABILITIES		133,160
NET ASSETS		133,160
FUNDS OF THE CHARITY		
Unrestricted Funds		133,160
TOTAL FUNDS	15	133,160

On behalf of the board


 Martyn Sharpe (Jan 30, 2026 09:28:48 GMT)

Mr Martyn Sharpe
 Trustee
 29/01/2026


 Kate Marie Noor (Jan 30, 2026 08:51:27 GMT)

Mrs Kate Noor
 Trustee

The notes on pages 8 to 11 form part of these financial statements.

Freedom Church Worcester
Notes to the Financial Statements
For the Period 19 December 2023 to 31 March 2025

1. General Information

Freedom Church Worcester is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1206263. The principal address is 4B Lowesmoor Wharf, Lowesmoor, Worcester, Worcestershire, WR1 2RS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All income is recognised in the Statement of Financial Activities once the Charity has entitlements to the funds, it is probable that the income will be received and the amount can be measured reliably.

2.3. Donated Goods and Services

Donated goods and services are recognised at open market value when the benefit is reliably measured.

2.4. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	33% straight line
--------------------	-------------------

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Freehold Property - where applicable - is recorded at fair value with gains and losses recorded through the Statement of Financial Activities.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	31 March 2025
	Unrestricted funds
	£
Donations and gifts	286,921
Donated goods, facilities and services	7,836
	<u>294,757</u>

4. Income from Other Trading Activities

	31 March 2025
	Unrestricted funds
	£
Income from other trading activities	<u>295</u>

Freedom Church Worcester
Notes to the Financial Statements (continued)
For the Period 19 December 2023 to 31 March 2025

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	31 March 2025
	£
Depreciation of tangible fixed assets - owned	2,586

6. Analysis of Expenditure

	31 March 2025		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Academy+	358	3,123	3,481
Barbarians	125	116	241
Community Outreach	-	474	474
Events	4,777	5,270	10,047
Facilities	136	54,035	54,171
Finance	-	53,186	53,186
Guest Services	1,595	2,800	4,395
HR	-	347	347
Kids	885	1,298	2,183
Marketing	-	1,676	1,676
Pastoral / Leadership	493	28,712	29,205
Production	23	946	969
She	135	-	135
Worship	-	586	586
Zeal	416	1,430	1,846
	8,943	153,999	162,942

7. Support Costs

	Academy+	Barbarians	Community Outreach	Events	Facilities	Finance	Guest Services	HR	Kids	Marketing	Pastoral / Leadership
	£	£	£	£	£	£	£	£	£	£	£
Employee costs	794	-	-	1,871	57	12,584	-	-	397	-	4,791
Premises expenses	-	-	-	-	44,373	-	222	-	-	-	-
General administration	2,329	116	474	3,399	7,948	37,451	2,578	347	901	1,676	23,921
Depreciation	-	-	-	-	-	2,586	-	-	-	-	-
Interest payable	-	-	-	-	-	565	-	-	-	-	-
Governance costs	-	-	-	-	1,657	-	-	-	-	-	-
	3,123	116	474	5,270	54,035	53,186	2,800	347	1,298	1,676	28,712

Freedom Church Worcester
Notes to the Financial Statements (continued)
For the Period 19 December 2023 to 31 March 2025

8. Staff Costs

Staff costs were as follows:

	31 March 2025
	£
Wages and salaries	13,378

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the period was: 2

10. Tangible Assets

	Computer Equipment
	£
Cost	
As at 19 December 2023	-
Additions	7,836
As at 31 March 2025	7,836
Depreciation	
As at 19 December 2023	-
Provided during the period	2,586
As at 31 March 2025	2,586
Net Book Value	
As at 31 March 2025	5,250
As at 19 December 2023	-

11. Debtors

	31 March 2025
	£
Due within one year	
Trade debtors	3,683
Other debtors	45,932
	49,615

12. Creditors: Amounts Falling Due Within One Year

	31 March 2025
	£
Trade creditors	13,944
Taxation and social security	804
Accruals and deferred income	1,200
	15,948

13. Credit Risk

The CIO's principle financial assets are bank balances, cash and other receivables. The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The CIO has no significant concentration of credit risk, with exposure spread over several counterparties and customers

Freedom Church Worcester
Notes to the Financial Statements (continued)
For the Period 19 December 2023 to 31 March 2025

14. Liquidity Risk

To maintain liquidity to ensure that sufficient funds are available for on-going operations and future developments. Further details can be found in the statement of accounting policies in the financial statements.

15. Movement in Funds

	As at 19 December 2023	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	296,102	(162,942)	133,160
Total funds	-	296,102	(162,942)	133,160

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

No trustee expenses have been incurred.

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.