

Liberty House Of God Ministries
Annual Report and Unaudited Financial Statements
for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

Liberty House Of God Ministries

CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 17

Liberty House Of God Ministries

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Ugochi Ogboke (Appointed 13 March 2024) Olushola Abiona Omoyinmi (Appointed 13 March 2024)
Chairperson	Solomon Martins
Charity Number in England and Wales	1207439
Principal Address	42 Central Park Road Newham Greater London E6 3DY United Kingdom
Independent Examiner	Chequers & Jo Ltd GB
Principal Bankers	Barclays Bank Plc 36/38 South Street Romford London RM1 1RH United Kingdom

Liberty House Of God Ministries

TRUSTEES' REPORT

for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025.

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

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Liberty House Of God Ministries present a summary of its purpose, governance, activities, achievements and finances for the financial year 28 February 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives and Activities

The Trustees have considered the Charity Commission's Guidance on the Advancement of Religion for the Public Benefit when setting objectives, planning, and preparing the Trustees' report.

The Liberty House of God Ministries is a charitable Incorporated organisation (CIO) registered as a charity on March 13, 2024. This is our first year as a charity organisation, and the Trustees consider our performance satisfactory, considering the challenges during the year.

The primary purpose of the Charity is to advance the Christian faith for the benefit of the public. We promote awareness and understanding of the Christian faith through various means, including prayer meetings, lectures, outreach and public celebration of religious festivals, evangelism, producing and distribution of literature on the Christian faith to enlighten others.

Our Pastors care for the spiritual well-being of members, including conducting christenings, weddings, and funerals. Our evangelism team travels to various locations, including streets, town centres, and shopping malls, from time to time, seeking new converts and promulgating the Gospel of Jesus Christ.

Our missionary work and outreach are not limited to welfare, visiting the sick in the hospital, and evangelism. We also encourage cultural and community activities such as free counselling, advice, and a prayer line. Most of our activities are available to Christians and non-Christians alike, and our door is always open to all.

The Charity, in propagating Christian faith and advancement of religion, provides a platform for members of the community to live out their faith through:

- Worship and prayers; learning about and living the tenets of the Gospel of Jesus Christ
- Provision of pastoral care
- Missionary and outreach work
- the promotion of community cohesion and wellbeing.

The Charity also furthers its charitable purposes for public benefit through various community-based activities and support to government programmes by organising and sponsoring programmes or seminars to educate community members on how to be law-abiding citizens, protect vulnerable members of society (adults and children) and contribute to the development of Wales and the United Kingdom at large.

Volunteers

Our volunteers, the backbone of our Charity, continue to demonstrate their invaluable contribution and dedication. Their selfless service is a testament to their commitment to our cause. Liberty House of God has a health and safety policy and detailed procedures in place to ensure their well-being.

Liberty House Of God Ministries

TRUSTEES' REPORT

for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

Structure, Governance and Management

CONSTITUTION

Liberty House of God Ministries was registered as a charity on March 13, 2024. The governing document is the Constitution, dated March 5, 2024.

The main objective of the Charity was to advance the Christian faith for the benefit of the public through the holding of prayer meetings, lectures, outreach & public celebration of religious festivals and producing and/or distributing literature on the Christian faith to enlighten others about the Christian religion.

Election and Appointment of Trustees

The management of the Charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the Constitution as a Charitable Incorporated Organisation. All Trustees give their time freely, and no Trustee receives any remuneration during the year. For stability and growth, the foundation trustees (First Charity trustees) has been appointed for a duration of 4 years. This only applies to the first trustees, subsequently trustees must be appointed for a term of three years by resolution passed at a properly convened meeting of charity trustees.

TRUSTEES INDUCTION AND TRAINING

Most Trustees are familiar with the workings of the church and Charity. New trustees are selected based on their contribution. They are provided with copies of the Charity Commission's guidance to Trustees and are introduced the activities of the Charity by the existing board. These include obligations of Trustees, the main document which set out the operational framework for the Charity including the Memorandum and Articles of Association, future plans and objectives. Furthermore, all trustees are encouraged to attend training seminars provided by external organisations.

ORGANISATION STRUCTURE AND DECISION-MAKING

A hierarchical reporting structure has been adopted, providing a documented and auditable trail of accountability. These procedures are relevant across all operations and provide for successive levels of authority to be given at higher levels of management.

The Charity was administered by the board of Trustees as listed in the references and administrative information section.

Trustees meet periodically to formulate policies and operating guidelines. They are assisted by the Pastors (who supervise religious activities) and various committees for effective coordination and administration.

The Pastoral Team is primarily responsible for religious and spiritual matters, while the Administrative Team manages the day-to-day running of the Charity. This clear division of responsibilities ensures that each team can focus on their specific areas, contributing to the overall success of the Charity.

The Pastoral and Administrative Teams operate under a system of accountability, reporting to the Trustees on matters related to governance, church finances, and the day-to-day running of the church. This ensures transparency and upholds Charity's integrity

RISK MANAGEMENT

The Trustees have assessed the major risks to which the Charity is exposed, particularly those relating to the operations and finance and are satisfied with the risk management systems in place to mitigate any risk exposure.

FUTURE DEVELOPMENT

The Charity will continue to explore various ways to spread the Gospel of Christ effectively. The Charity is also looking to grow in membership and continue to develop its members to make a life-changing impact in society, take advantage of social media and continue to focus on activities to meet the objectives of the Charity.

Liberty House Of God Ministries

TRUSTEES' REPORT

for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

Review of Achievements and Performance

Review of Activities

The Liberty House of God Ministries has just concluded its first year of functioning as a charity. During our presence, the Trustees believe we've had a positive impact on our local communities. Though they consider the Charity's performance good, we are keen on improving the activities and facilities offered to the community for the advancement of Christian religion.

The Charity seeks to further enhance public benefit by interacting more with the local community where we operate through charitable giving, outreach programmes, support for community initiatives, and other socially related programmes.

To continue growing its membership, community evangelism and the distribution of faith-based publications within the community were embarked upon.

During the year, the charity carried out the following activities in pursuit of its charitable objects:

- Weekly worship services and teaching (in-person and online).
- Pastoral care, hospital visits, and prayer support.
- Community outreach, including food distribution and support for low-income families.
- Youth and children's discipleship programmes.
- Marriage, grief, and financial counselling.
- Seasonal events (Christmas outreach, Easter programmes).

All activities were delivered free of charge and accessible to the public.

Public Benefit Statement

The trustees confirm they have complied with the duty set out in section 17 of the Charities Act 2011 to have regard to the Charity Commission's guidance on public benefit.

The charity's work provides public benefit by:

- offering open-access religious services,
- providing pastoral support to individuals facing hardship,
- distributing food and essential items to vulnerable community members,
- creating safe, supportive environments for young people,
- contributing to community integration and wellbeing.

The Charity will explore further ways to continue making a positive impact within the community in accordance with its objectives and vision.

Fundraising Activities/ Income Generation

The Charity's income depends on tithes and offerings from members, as well as programmes and events organised to promote the Charity's activities.

Financial Review

The results for the financial year are set out on page and additional notes are provided showing income and expenditure in greater detail

GOING CONCERN

The Trustees have a reasonable expectation that the Charity has enough resources to continue in operation for the foreseeable future. For this reason, they adopt the going-concern basis in the preparation of the financial statements. Further details regarding the adoption of the going concern can be found in the accounting policies.

Liberty House Of God Ministries

TRUSTEES' REPORT

for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

Reserves Position and Policy

Reserves Policy

The Trustees deemed it fit to maintain free reserves in unrestricted funds at a level that equates to approximately three months of unrestricted charitable expenditure. They consider that this level will provide sufficient funds for running the ministry's administrative and ministerial costs.

Overall income for the year was £75,325 and the total expenses were £49,275. At year-end, the charity's has assets of £27,734 and liabilities of £1,684. The net assets of the charity are £26,050.

The results for the financial year are presented on the following page, along with additional notes that provide a more detailed breakdown of income and expenditure

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Liberty House Of God Ministries subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Liberty House Of God Ministries

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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. 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.

Approved by the Board of Trustees on 27/12/2025 and signed on its behalf by:

S. Martins

Solomon Martins
Chairperson

Liberty House Of God Ministries

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LIBERTY HOUSE OF GOD MINISTRIES

We have examined the financial statements of the charity for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 financial statements to be reached.

CHEQUERS & JO LTD
GB

Date:27 December 2025.....

Liberty House Of God Ministries **STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £
Income			
Donations and legacies	3.1	75,325	75,325
Expenditure			
Charitable activities	4.1	49,275	49,275
Net (income/expenditure)		26,050	26,050
Transfers between funds		-	-
Net movement in funds for the financial year		26,050	26,050
Total funds at the end of the year		26,050	26,050

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Liberty House Of God Ministries
BALANCE SHEET
as at 28 February 2025

	Notes	2025 £
Fixed Assets		
Tangible assets	8	2,057
Current Assets		
Cash at bank and in hand	9	25,683
Creditors: Amounts falling due within one year	10	(1,684)
Net Current Assets/(Liabilities)		23,999
Total Assets less Current Liabilities		26,050
Funds		
General fund (unrestricted)		26,050
Total funds	13	26,050

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 27/12/2025 and signed on its behalf by

S. Martins
Solomon Martins
Chairperson

Liberty House Of God Ministries
STATEMENT OF CASH FLOWS

for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

	Notes	2025 £
Cash flows from operating activities		
Net movement in funds		26,050
Adjustments for:		
Depreciation		683
		26,733
Movements in working capital:		
Movement in creditors		1,684
		28,417
Cash flows from investing activities		
Payments to acquire tangible assets		(2,734)
Cash and cash equivalents at the end of the year	9	25,683

Liberty House Of God Ministries

NOTES TO THE FINANCIAL STATEMENTS

for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

1. GENERAL INFORMATION

Liberty House Of God Ministries is a charity incorporated in the United Kingdom. The registered office of the charity is 42, Central Park Road, Newham, Greater London, E6 3DY, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention; modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 28 February 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Liberty House Of God Ministries

NOTES TO THE FINANCIAL STATEMENTS

for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	15% Straight line
	10% Straight line

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Liberty House Of God Ministries
NOTES TO THE FINANCIAL STATEMENTS

for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

3.	INCOME			
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025
		£	£	£
	Donations and legacies	75,325	-	75,325
4.	EXPENDITURE			
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs
		£	£	£
	Expenditure on charitable activities	27,934	763	18,238
	Governance Costs (Note 4.2)	-	2,340	-
		27,934	3,103	18,238
4.2	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs
		£	£	£
	Charitable activities - governance costs	-	2,340	-
4.3	SUPPORT COSTS			Charitable Activities
				£
	Repairs and Maintenance			1,126
	Depreciation Equipment			683
	Organist and Musician			4,112
	Church Rent			11,736
	Transportation			581
				18,238
5.	ANALYSIS OF SUPPORT COSTS			2025
				£
	Repairs and Maintenance			1,126
	Depreciation Equipment			683
	Organist and Musician			4,112
	Church Rent			11,736
	Transportation			581
				18,238
6.	NET INCOME			2025
				£
	Net Income is stated after charging/(crediting):			
	Depreciation of tangible assets			683

Liberty House Of God Ministries
NOTES TO THE FINANCIAL STATEMENTS

for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

7. EMPLOYEES AND REMUNERATION
Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025 Number
Administration	1

	2025 £
The staff costs (inclusive of trustees' salaries) comprise:	
Wages and salaries	27,252
Pension costs	763
	<u>28,015</u>

8. TANGIBLE FIXED ASSETS

	£	Total £
Cost		
Additions	2,734	2,734
At 28 February 2025	<u>2,734</u>	<u>2,734</u>
Depreciation		
Charge for the financial year	-	683
At 28 February 2025	<u>-</u>	<u>683</u>
Net book value		
At 28 February 2025	<u>2,734</u>	<u>2,051</u>

9. CASH AND CASH EQUIVALENTS

	2025 £
Cash and bank balances	<u>25,683</u>

10. CREDITORS
Amounts falling due within one year

	2025 £
Taxation and social security costs (Note 11)	884
Accruals and deferred income	800
	<u>1,684</u>

11. TAXATION AND SOCIAL SECURITY

	2025 £
Creditors:	
PAYE / NI	<u>884</u>

Liberty House Of God Ministries
NOTES TO THE FINANCIAL STATEMENTS

for the financial year from 1 March 2024 (date of incorporation) to 28 February 2025

12. RESERVES

	2025 £
Surplus for the financial year	26,050
At the end of the year	<u>26,050</u>

13. FUNDS
13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 March 2024	-	-
At 29 February 2024	-	-
Movement during the financial year	26,050	26,050
At 28 February 2025	<u>26,050</u>	<u>26,050</u>

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Income £	Expenditure £	Transfers between funds £	Balance 28 February 2025 £
Unrestricted funds				
Unrestricted General	75,325	49,275	-	26,050
Total funds	<u>75,325</u>	<u>49,275</u>	<u>-</u>	<u>26,050</u>

13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	2,051	25,683	(1,684)	26,050
	<u>2,051</u>	<u>25,683</u>	<u>(1,684)</u>	<u>26,050</u>

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.