Registered number
1125675

Liberty Christian Centre (Hemel Hempstead)

Report and Accounts

31 December 2025

Liberty Christian Centre (Hemel Hempstead)
Report and accounts
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Liberty Christian Centre (Hemel Hempstead)
Charity Information

Trustees
Rev. Maurice Addo-Yeboah
Rev. William Smart Asante
Mr Emmanuel Darko
Ms Denisia Coleman

Secretary
Rev. Maurice Addo-Yeboah

Accountants
Ephraman & Co
Chartered Certified Accountants
4 South Walk
West Wickham
Kent
BR4 9JA

Registered Charity number
1125675

Liberty Christian Centre (Hemel Hempstead)
Registered number: 1125675
Trustees' Report

The trustees present their report and accounts for the year ended 31 December 2025.

Principal activities

The charity's principal activity during the year continued to be the running of a church. The preaching of the gospel and advancement of Christian religion, and the allleviation of poverty and helping the weak and vunerable in society

Trustees

The following persons served as trustees during the year:

Rev. Maurice Addo-Yeboah
Rev. William Smart Asante
Mr Emmanuel Darko
Ms Denisia Coleman

This report was approved by the board on 22 October 2026 and signed on its behalf.

Rev. Maurice Addo-Yeboah
Trustee

Liberty Christian Centre (Hemel Hempstead)
Independent Examiner's Report

Independent Examiner's report to the trustees of Liberty Christian Centre (Hemel Hempstead)

We report on the Financial Statements for the year ended 31 December 2025 set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (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 statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in, any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act;
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Afari E. Banwell FCCA
Ephraman & Co
Chartered Certified Accountants
4 South Walk
BR4 9JA

22 October 2026

Liberty Christian Centre (Hemel Hempstead)
Statement of Financial Affairs
for the year ended 31 December 2025

	Notes	Unrestricted 2025 £	Unrestricted 2024 £
Incoming Resources		46,737	63,058
Direct Charitable Expenditure		(60,841)	(48,681)
Gross (deficit)/surplus		(14,104)	14,377
Management & Administration		(8,416)	(9,685)
Operating (deficit)/surplus	2	(22,520)	4,692
Net surplus/(Deficit)		(22,520)	4,692
Net movement in funds		(22,520)	4,692
Funds brought forward		69,651	64,959
Total Funds carried forward		47,131	69,651

Liberty Christian Centre (Hemel Hempstead)
Balance Sheet
as at 31 December 2025

	Notes		2025 £		2024 £
Fixed assets					
Tangible assets	3		4,649		5,093
Current assets					
Cash at bank and in hand		42,882		65,008	
Creditors: amounts falling due within one year	4	(400)		(450)	
Net current assets			42,482		64,558
Net assets			47,131		69,651
Funds					
Funds	5		47,131		69,651
Total funds			47,131		69,651

The financial statements were approved by the trustees on 16 October 2026 and signed on its behalf by:

Rev. Maurice Addo-Yeboah
Chair of Trustees
Approved by the board on 22 October 2026

Liberty Christian Centre (Hemel Hempstead)
Notes to the Accounts
for the year ended 31 December 2025

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover
Turnover represents donations and gifts to the church.

Depreciation
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Church Equipment	20% reducing balance
Furniture & Fittings	20% reducing balance

2 Operating surplus

	2025 £	2024 £
This is stated after charging:		
Depreciation of owned fixed assets	1,162	1,273

3 Tangible fixed assets

	Equipment & Furniture £
Cost	
At 1 January 2025	17,648
Additions	718
At 31 December 2025	18,366
Depreciation	
At 1 January 2025	12,555
Charge for the year	1,162
At 31 December 2025	13,717
Net book value	
At 31 December 2025	4,649
At 31 December 2024	5,093

4 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	400	450

Liberty Christian Centre (Hemel Hempstead)
Notes to the Accounts
for the year ended 31 December 2025

5 Funds

	2025 £
At 1 January 2025	69,651
Deficit for the year	(22,520)
At 31 December 2025	47,131

Liberty Christian Centre (Hemel Hempstead)
Schedule to Statement of Financial Affairs
for the year ended 31 December 2025

	Unrestricted 2025 £	Unrestricted 2024 £
Incoming Resources		
Gifts, Donations & Gift Aid	46,737	63,058
Direct Charitable Expenditure		
Ministry Expense	4,528	2,414
Rent & Rates and related Exp	31,519	33,569
Light, Heat & Water	16,891	3,808
Ministry Gifts & Honoraria	3,560	3,491
Church Welfare	2,940	2,453
Other direct costs	1,403	2,946
	60,841	48,681
Management & Administration		
General administrative expenses:		
Telephone and fax	540	503
Training	450	-
IT & Software	1,019	3,180
Subscriptions & Affiliations	2,928	1,173
Bank charges	15	16
Insurance	694	661
Repairs and maintenance	-	160
Depreciation	1,162	1,273
Sundry expenses	278	879
	7,086	7,845
Legal and professional costs:		
Accountancy fees	400	450
Other legal and professional	930	1,390
	1,330	1,840
	8,416	9,685