

FRESH FIRE MINISTRIES

England & Wales · Charity number 1061235

Details

Other names	OASIS OF LOVE CHURCH
Status	Registered
Legal form	Trust
Registered	1997-03-13
Register	View on the Charity Commission register

Contact

Address	Oasis Old Bank House 342-344 London Road Mitcham CR4 3ND
Phone	02086794485
Email	oasis_of_love@hotmail.com

Activities

Objects: TO ADVANCE AND PROCLAIM THE CHRISTIAN FAITH BY THE PROMOTION OF THE GOSPEL OF OUR LORD JESUS CHRIST AND TO EXTEND THE CHRISTIAN EVANGELISM FAITH IN THE UNITED KINGDOM AND ELSEWHERE. TO RELIEVE POVERTY AND SICKNESS ARISING FROM NATURAL DISASTERS OR CONFLICT IN ANY PART OF THE WORLD.

Activities: HOLDING REGULAR WORSHIP SERVICES TO SHARE THE TEACHINGS OF THE CHRISTIAN FAITH WITH PEOPLE IN THE COMMUNITY. HOLDING REGULAR PRAYER MEETINGS AND HOME GROUPS TO EDUCATE PEOPLE ON THE PRINCIPLES OF THE CHRISTIAN FAITH. REACHING OUT TO THOSE IN HOSPITALS AND PRISONS WITH THE PURPOSE OF COMFORTING AND ENCOURAGING THEM.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- India
- Nicaragua
- Philippines
- Uganda
- Merton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-02	£83,897	£57,390	-	-
2023-09-02	£90,971	£61,825	-	-
2022-09-02	£71,897	£48,262	-	-
2021-09-02	£64,510	£37,297	-	-
2020-09-02	£54,082	£41,487	-	-

Trustees

Name	Role	Appointed
ADETONA ABIODUN		2020-10-19
ANGELA SEGUN		2012-07-01
Chukwubuzo Ajuka		2024-08-10
EBI AJUKA		

FRESH FIRE MINISTRIES

England & Wales - Charity number 1061235

Accounts

FRESH FIRE MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 2ND SEPTEMBER 2024

REGISTERED CHARITY NUMBER: 1061235

FRESH FIRE MINISTRIES
342 – 344 LONDON ROAD
MITCHAM
SURREY
CR 3ND

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FRESH FIRE MINISTRIES

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 2ND SEPTEMBER 2023**

ADDRESS FOR CORRESPONDENCE

342 – 344 LONDON ROAD
MITCHAM
CR4 3FH

REGISTERED CHARITY NUMBER

1061235

GOVERNING DOCUMENT

DECLARATION OF TRUST
2ND FEBRUARY 1997.

TRUSTEES/ DIRECTORS

MRS EBI AJUKA
MR ABIODUN ADETONA
MRS ANGELA SEGUN

PRINCIPAL BANKERS

LLOYDS BANK PLC
25 GRESHAM STREET
LONDON
EC2V 7HN

INDEPENDENT EXAMINER

EPHRAIM CONSULTANCY SERVICES
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

FRESH FIRE MINISTRIES
TRUSTEES' REPORT
YEAR ENDED 2ND SEPTEMBER 2024

The trustees are pleased to present their report for the year ended 2nd September 2024 for the charity, FRESH FIRE MIISTRIES with Charity Number 1061235.

The Trustees of the charity are: Mrs Ebi Ajuka
Mrs Angela Segun
Mr Adetona Abiodun
Mr Chukwubuzo Ajuka

The principal address of the charity is : 342 – 344 London road
Mitcham
Surrey
CR4 3ND

OBJECTIVES AND ACTIVITIES

The main object of the charity is advancing the Christian faith worldwide in accordance with the doctrines set out in the statement of beliefs and to relieve poverty and sickness arising from natural disaster or conflict in any part of the world. The trustees can confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church is governed by a leadership team on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position. It has a trust deed that was executed on 2nd February 1997.

ACHIEVMENTS AND PERFORMANCE

The church continues to develop itself in the community. The church also continues to hold regular services that are open to the general public. The church held successful conferences during the year, and it also helped to sponsor missionary work overseas. The church continues to support missionary work in Nicaragua and Burundi. The church welcomed new attendants into its congregation this year. It continues to support some of the needs of its community through evangelistic outreaches during the Christmas and Easter times. The church continues to hold its midweek services on Zoom as this has proven to reach more people in the community.

FINANCIAL REVIEW

The income of the church is above £83,000. This is a lower amount than the previous year however the costs have been well managed over this period. So the church hopes to continue its work in the coming year without any unnecessary financial constraints. The church used most of its income on the rent of the building and maintaining the building. It also spent money on paying council rates it and other bills on the building it uses for its worship services. It also supported missionary outreaches in Nicaragua and Burundi.

FUTURE DEVELOPMENTS

The church plans to continue its outreach into the community by providing spiritual support and holding its regular worship services and yearly conferences. It will continue to assist the widows and orphans in Nigeria, Philippines, and Nicaragua.

RESERVE POLICY

It is the policy of the Church to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The church will maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 19th June 2025 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FRESH FIRE MINISTRIES

I report on the accounts of the church for the year ended 2nd September 2024 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Benjamin Koduah
Ephraim Consultancy Services
95 Miles Road
Mitcham
CR4 3FH

FRESH FIRE MINISTRIES

Statement of Financial Activities for the year ended 2nd September 2024

	Note	Unrestricted Funds £	Total Funds 2024 £	2023 £
Incoming Resources from generated funds				
Donations & Legacies	2	69774	69774	77425
Investment income	3	0	0	0
		69774	69774	77425
<i>Other Income</i>				
Other		14123	14123	13546
Total Incoming Resources		83897	83897	90971
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	52,140	52,140	53074
Other	4	5250	5250	8751
Total Resources Expended		57,390	57,390	61825
Net movement in funds		26,507	26,507	29146
Reconciliation of Funds				
Total Funds brought forward		171849	171849	142703
Total Funds carried forward		198,356	198,356	171849

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FRESH FIRE MINISTRIES
Balance Sheet as at 2nd September 2024

	Note	2024	2023
Fixed Assets		£	£
Tangible fixed assets	5	4924	2023
		4924	2023
Current Assets			
Cash at bank and in hand		173068	151173
Debtors & prepayments		20364	18653
		193432	169826
Creditors: amounts falling due within one year			
Creditors & accruals	8	0	0
Net Current Assets		193432	169826
Net Assets		198356	171849
Unrestricted Funds		198356	171849
TOTAL FUNDS		198356	171849

Approved by the trustees on 19th June 2025 and signed on their behalf by :

The notes on these accounts form part of these accounts

FRESH FIRE MINISTRIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 2ND SEPTEMBER 2024

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts 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 (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

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

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FRESH FIRE MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 2ND SEPTEMBER 2024

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FRESH FIRE MINISTRIES**Notes to the accounts for year ended 2nd September 2024****2 Voluntary Income**

	Unrestricted Funds £	Total funds 2024 £	Total funds 2023 £
Church collections Tithes and Offerings	69774	69774	77425
Others	0	0	0
Total	69774	69774	77425

3 Investment income

	Unrestricted Funds £	Total funds 2024/£	Total funds 2023/£
Bank Interest	0	0	0

4 Others

	amount £/2024	Amount £/2023
Overseas Mission work	4594	6850 Supporting missions
Grants to individuals<£1000	256	1301 Charitable giving
Accountancy services	400	600 Promoting objectives
Admin	0	0
Total	5250	8751

5 Tangible Fixed Assets

	Instrument £	Fixtures £	Equipment £	Total 2024 £
Cost				
At 03/09/2023	1566	410	6691	8667
Additions	0	3470	662	4132
At 02/09/2024	1566	3880	7353	12799
Depreciation				
At 03/09/2023	1019	192	5433	6644
charge for the year	109	738	384	1231
At 02/09/2024	1128	930	5817	7875
Net Book Value at 02/09/2024	438	2950	1536	4924
Net Book Value at 03/09/2023	547	218	1258	2023

FRESH FIRE MINISTRIES

Notes to the accounts for year ended 2nd September 2024

6 Cost of Activities in furtherance of Charity's Objectives

	2024/£	2023/£
Church supplies	1425	1184
Maintenance/ Repair	728	6218
Building rent	22000	22000
Water rates	2431	297
Professional fees	1400	1900
Transportation costs	269	0
Internet	413	375
Welfare	2851	1740
Church events	5866	7542
Light & Heat	1206	1268
Hotel	310	118
Insurance	632	575
Advertising	280	1680
Waste services	35	0
Cleaning costs	351	0
Depreciation	1231	506
Charity donations	1811	0
Music Services	0	0
Business rates	3019	4484
Refreshments	70	0
Web hosting	87	89
Bank charges	89	89
Ministers Expenses	2100	1000
Media services	2106	700
Subscriptions	230	289
Outreach costs	1200	1020
Total	52140	53074

No trustee received any payments during the financial year

8 Creditors: amounts falling due within one year

Creditors

2024/£

2023/£

0

0

9 Debtors and Prepayments

Tax recoverable

14110

13150

Debtors

6254

5503

Total

20364

18653

FRESH FIRE MINISTRIES

England & Wales - Charity number 1061235

Accounts

FRESH FIRE MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 2ND SEPTEMBER 2023

REGISTERED CHARITY NUMBER: 1061235

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**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 2ND SEPTEMBER 2023**

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MR ABIODUN ADETONA
MRS ANGELA SEGUN

PRINCIPAL BANKERS

LLOYDS BANK PLC
25 GRESHAM STREET
LONDON
EC2V 7HN

INDEPENDENT EXAMINER

EPHRAIM CONSULTANCY SERVICES
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FRESH FIRE MINISTRIES
TRUSTEES' REPORT
YEAR ENDED 2ND SEPTEMBER 2023

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The Trustees of the charity are: Mrs Ebi Ajuka
Mrs Angela Segun
Mr Adetona Abiodun

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OBJECTIVES AND ACTIVITIES

The main object of the charity is advancing the Christian faith worldwide in accordance with the doctrines set out in the statement of beliefs and to relieve poverty and sickness arising from natural disaster or conflict in any part of the world. The trustees can confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church is governed by a leadership team on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position. It has a trust deed that was executed on 2nd February 1997.

ACHIEVMENTS AND PERFORMANCE

The church continues to develop itself in the community. The church also continues to hold regular services that are open to the general public. The church held successful conferences during the year, and it also helped to sponsor missionary work overseas. The church continues to support missionary work in Nicaragua and Burundi. The church welcomed new attendants into its congregation this year. It continues to support some of the needs of its community through evangelistic outreaches during the Christmas and Easter times. The church continues to hold its midweek services on Zoom as this has proven to reach more people in the community. This year the church held successful a baptismal service in which 13 people were baptised.

FINANCIAL REVIEW

The income of the church is above £90,000. This is a higher amount than the previous year however the costs have been well managed over this period. So the church hopes to continue its work in the coming year without any unnecessary financial constraints. The church used most of its income on the rent of the building and maintaining the building. It also spent money on paying council rates and other bills on the building it uses for its worship services. It also supported missionary outreaches in Nicaragua and India.

FUTURE DEVELOPMENTS

The church plans to continue its outreach into the community by providing spiritual support and holding its regular worship services and yearly conferences. It will continue to assist the widows and orphans in Nigeria, Philippines, and Nicaragua.

RESERVE POLICY

It is the policy of the Church to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The church will maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
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They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 26th June 2024 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FRESH FIRE MINISTRIES

I report on the accounts of the church for the year ended 2nd September 2023 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

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Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jacqueline Garshong
Ephraim Consultancy Services
95 Miles Road
Mitcham
CR4 3FH

FRESH FIRE MINISTRIES

Statement of Financial Activities for the year ended 2nd September 2023

	Note	Unrestricted Funds £	Total Funds 2023 £	2022 £
Incoming Resources from generated funds				
Donations & Legacies	2	77425	77425	61314
Investment income	3	0	0	0
		77425	77425	61314
<i>Other Income</i>				
Other		13546	13546	10583
Total Incoming Resources		90971	90971	71897
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	53,074	53,074	44429
Other	4	8751	8751	3833
Total Resources Expended		61,825	61,825	48262
Net movement in funds		29,146	29,146	23635
Reconciliation of Funds				
Total Funds brought forward		142703	142703	119068
Total Funds carried forward		171,849	171,849	142703

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FRESH FIRE MINISTRIES
Balance Sheet as at 2nd September 2023

	Note	2023	2022
Fixed Assets		£	£
Tangible fixed assets	5	2023	2529
		<u>2023</u>	<u>2529</u>
Current Assets			
Cash at bank and in hand		151173	114350
Debtors & prepayments		<u>18653</u>	<u>25824</u>
		169826	140174
Creditors: amounts falling due within one year			
Creditors & accruals	8	0	0
Net Current Assets		<u>169826</u>	<u>140174</u>
Net Assets		171849	142703
Unrestricted Funds		171849	142703
TOTAL FUNDS		<u>171849</u>	<u>142703</u>

Approved by the trustees on 26th June 2024 and signed on their behalf by :

The notes on these accounts form part of these accounts

FRESH FIRE MINISTRIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 2ND SEPTEMBER 2023

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts 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 (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

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

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FRESH FIRE MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 2ND SEPTEMBER 2023

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FRESH FIRE MINISTRIES

Notes to the accounts for year ended 2nd September 2023

2 Voluntary Income

	Unrestricted Funds £	Total funds 2023 £	Total funds 2022 £
Church collections Tithes and Offerings	77425	77425	61314
Others	0	0	0
Total	77425	77425	61314

3 Investment income

	Unrestricted Funds £	Total funds 2023/£	Total funds 2022/£
Bank Interest	0	0	0

4 Others

	amount £/2023	Amount £/2022
Overseas Mission work	6850	2053 Supporting missions
Grants to individuals<£1000	1301	1380 Charitable giving
Accountancy services	600	400 Promoting objectives
Admin	0	0
Total	8751	3833

5 Tangible Fixed Assets

	Instrument £	Fixtures £	Equipment £	Total 2023 £
Cost				
At 03/09/2022	1566	410	6691	8667
Additions	0	0	0	0
At 02/09/2023	1566	410	6691	8667
Depreciation				
At 03/09/2022	882	138	5118	6138
charge for the year	137	54	315	506
At 02/09/2023	1019	192	5433	6644
Net Book Value at 02/09/2023	547	218	1258	2023
Net Book Value at 03/09/2022	684	272	1573	2529

FRESH FIRE MINISTRIES

Notes to the accounts for year ended 2nd September 2023

6 Cost of Activities in furtherance of Charity's Objectives

	2023/£	2022/£
Church supplies	1184	885
Maintenance/ Repair	6218	754
Building rent	22000	22000
Water rates	297	92
Professional fees	1900	1000
Transportation costs	0	710
Internet	375	342
Welfare	1740	602
Church events	7542	7657
Light & Heat	1268	1465
Hotel	118	0
Insurance	575	527
Advertising	1680	1120
Hire of equipment	0	0
Stationary	0	166
Depreciation	506	632
Charity donations	0	0
Music Services	0	0
Business rates	4484	2560
Refreshments	0	313
Web hosting	89	127
Bank charges	89	85
Ministers Expenses	1000	1883
Media services	700	270
Subscriptions	289	219
Outreach costs	1020	1020
Total	53074	44429

No trustee received any payments during the financial year

8 Creditors: amounts falling due within one year	2023/£	2022/£
Creditors	0	0

9 Debtors and Prepayments

Tax recoverable	13150	12550
Debtors	5503	13274
Total	18653	25824

FRESH FIRE MINISTRIES

England & Wales - Charity number 1061235

Accounts

FRESH FIRE MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 2ND SEPTEMBER 2022

REGISTERED CHARITY NUMBER: 1061235

FRESH FIRE MINISTRIES
342 – 344 LONDON ROAD
MITCHAM
SURREY
CR 3ND

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FRESH FIRE MINISTRIES

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 2ND SEPTEMBER 2022**

ADDRESS FOR CORRESPONDENCE

342 – 344 LONDON ROAD
MITCHAM
CR4 3FH

REGISTERED CHARITY NUMBER

1061235

GOVERNING DOCUMENT

DECLARATION OF TRUST
2ND FEBRUARY 1997.

TRUSTEES/ DIRECTORS

MRS EBI AJUKA
MR ABIODUN ADETONA
MRS ANGELA SEGUN

PRINCIPAL BANKERS

LLOYDS BANK PLC
25 GRESHAM STREET
LONDON
EC2V 7HN

INDEPENDENT EXAMINER

EPHRAIM CONSULTANCY SERVICES
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

FRESH FIRE MINISTRIES
TRUSTEES' REPORT
YEAR ENDED 2ND SEPTEMBER 2022

The trustees are pleased to present their report for the year ended 2nd September 2022 for the charity, FRESH FIRE MIISTRIES with Charity Number 1061235.

The Trustees of the charity are: Mrs Ebi Ajuka
Mrs Angela Segun
Mr Adetona Abiodun

The principal address of the charity is : 342 – 344 London road
Mitcham
Surrey
CR4 3ND

OBJECTIVES AND ACTIVITIES

The main object of the charity is advancing the Christian faith worldwide in accordance with the doctrines set out in the statement of beliefs and to relieve poverty and sickness arising from natural disaster or conflict in any part of the world. The trustees can confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church is governed by a leadership team on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position. It has a trust deed that was executed on 2nd February 1997.

ACHIEVMENTS AND PERFORMANCE

The church continues to develop itself in the community. The church also continues to hold regular services that are open to the general public. The church held successful conferences during the year, and it also helped to sponsor missionary work overseas. The church continues to support missionary work in Nicaragua and India. The church welcomed new attendants into its congregation this year. It continues to support some of the needs of its community through evangelistic outreaches during the Christmas and Easter times. The church now holds its midweek services on Zoom as this has proven to reach more people in the community.

FINANCIAL REVIEW

The income of the church is above £71,000. This is a higher amount than the previous year however the costs have been well managed over this period. So the church hopes to continue its work in the coming year without any unnecessary financial constraints. The church used most of its income on the rent of the building and maintaining the building. It also spent money on paying council rates and other bills on the building it uses for its worship services. It also supported missionary outreaches in Nicaragua and India.

FUTURE DEVELOPMENTS

The church plans to continue its outreach into the community by providing spiritual support and holding its regular worship services and yearly conferences. It will continue to assist the widows and orphans in Nigeria, Philippines, and Nicaragua.

RESERVE POLICY

It is the policy of the Church to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The church will maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 16th June 2023 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FRESH FIRE MINISTRIES

I report on the accounts of the church for the year ended 2nd September 2022 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jacqueline Garshong
Ephraim Consultancy Services
95 Miles Road
Mitcham
CR4 3FH

FRESH FIRE MINISTRIES

Statement of Financial Activities for the year ended 2nd September 2022

	Note	Unrestricted Funds £	Total Funds 2022 £	2021 £
Incoming Resources from generated funds				
Donations & Legacies	2	61314	61314	54879
Investment income	3	0	0	0
		61314	61314	54879
<i>Other Income</i>				
Other		10583	10583	9631
		71897	71897	64510
Total Incoming Resources		71897	71897	64510
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	44,429	44,429	34664
Other	4	3833	3833	2633
		48,262	48,262	37297
Total Resources Expended		48,262	48,262	37297
Net movement in funds		23,635	23,635	27213
Reconciliation of Funds				
Total Funds brought forward		119068	119068	91855
Total Funds carried forward		142,703	142,703	119068

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FRESH FIRE MINISTRIES
Balance Sheet as at 2nd September 2022

	Note	2022	2021
Fixed Assets		£	£
Tangible fixed assets	5	2529	2296
		<u>2529</u>	<u>2296</u>
Current Assets			
Cash at bank and in hand		114350	106491
Debtors & prepayments		<u>25824</u>	<u>10956</u>
		140174	117447
Creditors: amounts falling due within one year			
Creditors & accruals	8	0	0
		<u>140174</u>	<u>117447</u>
Net Current Assets		140174	117447
Net Assets		142703	119068
Unrestricted Funds		142703	119068
TOTAL FUNDS		<u>142703</u>	<u>119068</u>

Approved by the trustees on 16th June 2023 and signed on their behalf by :

The notes on these accounts form part of these accounts

FRESH FIRE MINISTRIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 2ND SEPTEMBER 2022

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts 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 (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

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

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FRESH FIRE MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 2ND SEPTEMBER 2022

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FRESH FIRE MINISTRIES**Notes to the accounts for year ended 2nd September 2022****2 Voluntary Income**

	Unrestricted Funds £	Total funds 2022 £	Total funds 2021 £
Church collections Tithes and Offerings	61314	61314	54879
Others	0	0	0
Total	61314	61314	54879

3 Investment income

	Unrestricted Funds £	Total funds 2022/£	Total funds 2021/£
Bank Interest	0	0	0

4 Others

	amount £/2022	Amount £/2021
Overseas Mission work	2053	1050 Supporting missions
Grants to individuals<£1000	1380	1120 Charitable giving
Accountancy services	400	430 Promoting objectives
Admin	0	33
Total	3833	2633

5 Tangible Fixed Assets

	Instrument £	Fixtures £	Equipment £	Total 2022 £
Cost				
At 03/09/2021	996	265	6541	7802
Additions	570	145	150	865
At 02/09/2022	1566	410	6691	8667
Depreciation				
At 03/09/2021	711	70	4725	5506
charge for the year	171	68	393	632
At 02/09/2022	882	138	5118	6138
Net Book Value at 02/09/2022	684	272	1573	2529
Net Book Value at 03/09/2021	285	195	1816	2296

FRESH FIRE MINISTRIES**Notes to the accounts for year ended 2nd September 2022****6 Cost of Activities in furtherance of Charity's Objectives**

	2022/£	2021/£
Church supplies	885	163
Maintenance/ Repair	754	575
Building rent	22000	22000
Water rates	92	60
Professional fees	1000	800
Transportation costs	710	0
Internet	342	344
Welfare	602	0
Church events	7657	2242
Light & Heat	1465	885
Hotel	0	0
Insurance	527	0
Advertising	1120	840
Hire of equipment	0	0
Stationary	166	0
Depreciation	632	324
Charity donations	0	1673
Music Services	0	0
Business rates	2560	3008
Refreshments	313	145
Web hosting	127	79
Bank charges	85	88
Ministers Expenses	1883	1040
Media services	270	144
Subscriptions	219	254
Outreach costs	1020	0
Total	44429	34664

No trustee received any payments during the financial year

8 Creditors: amounts falling due within one year	2022/£	2021/£
Creditors	0	0

9 Debtors and Prepayments

Tax recoverable	12550	8456
Debtors	13274	2500
Total	25824	10956

FRESH FIRE MINISTRIES

England & Wales - Charity number 1061235

Accounts

FRESH FIRE MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 2ND SEPTEMBER 2021

REGISTERED CHARITY NUMBER: 1061235

FRESH FIRE MINISTRIES
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FRESH FIRE MINISTRIES

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YEAR ENDED 2ND SEPTEMBER 2021**

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MR ABIODUN ADETONA
MRS ANGELA SEGUN

PRINCIPAL BANKERS

LLOYDS BANK PLC
25 GRESHAM STREET
LONDON
EC2V 7HN

INDEPENDENT EXAMINER

EPHRAIM CONSULTANCY SERVICES LTD
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

FRESH FIRE MINISTRIES
TRUSTEES' REPORT
YEAR ENDED 2ND SEPTEMBER 2021

The trustees are pleased to present their report for the year ended 2nd September 2021 for the charity, FRESH FIRE MIISTRIES with Charity Number 1061235.

The Trustees of the charity are: Mrs Ebi Ajuka
Mrs Angela Segun
Mr Adetona Abiodun

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Surrey
CR4 3ND

OBJECTIVES AND ACTIVITIES

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The Church is governed by a leadership team on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position. It has a trust deed that was executed on 2nd February 1997.

ACHIEVMENTS AND PERFORMANCE

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FINANCIAL REVIEW

The income of the church is above £64,000. This is a higher amount than the previous year however the costs have been well managed over this period. So the church hopes to continue its work in the coming year without any unnecessary financial constraints. The church used most of its income on the rent of the building and maintaining the building. It also spent money on paying council rates and other bills on the building it uses for its worship services.

FUTURE DEVELOPMENTS

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RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

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They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 27th June 2022 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FRESH FIRE MINISTRIES

I report on the accounts of the church for the year ended 2nd September 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

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Independent examiner's statement

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- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jacqueline Garshong
Ephraim Consultancy Services Ltd
95 Miles Road
Mitcham
CR4 3FH

FRESH FIRE MINISTRIES

Statement of Financial Activities for the year ended 2nd September 2021

	Note	Unrestricted Funds £	Total Funds 2021 £	2020 £
Incoming Resources from generated funds				
Donations & Legacies	2	54879	54879	45731
Investment income	3	0	0	0
		54879	54879	45731
<i>Other Income</i>				
Other		9631	9631	8351
		64510	64510	54082
Total Incoming Resources		64510	64510	54082
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	34,664	34,664	37206
Other	4	2633	2633	4281
		37,297	37,297	41487
Total Resources Expended		37,297	37,297	41487
Net movement in funds		27,213	27,213	12595
Reconciliation of Funds				
Total Funds brought forward		91855	91855	79260
Total Funds carried forward		119,068	119,068	91855

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FRESH FIRE MINISTRIES
Balance Sheet as at 2nd September 2021

	Note	2021	2020
Fixed Assets		£	£
Tangible fixed assets	5	2296	1621
		1621	1621
Current Assets			
Cash at bank and in hand		106491	82542
Debtors & prepayments		10956	7692
		117447	90234
Creditors: amounts falling due within one year			
Creditors & accruals	8	0	0
Net Current Assets		117447	77236
Net Assets		119068	91855
Unrestricted Funds		119068	91855
TOTAL FUNDS		119068	91855

Approved by the trustees on 27th June 2022 and signed on their behalf by :

The notes on these accounts form part of these accounts

FRESH FIRE MINISTRIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 2ND SEPTEMBER 2021

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts 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 (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

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

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FRESH FIRE MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 2ND SEPTEMBER 2021

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FRESH FIRE MINISTRIES**Notes to the accounts for year ended 2nd September 2021****2 Voluntary Income**

	Unrestricted Funds	Total funds 2021	Total funds 2020
Church collections	£	£	£
Tithes and Offerings	54879	54879	45731
Others	0	0	0
Total	54879	54879	45731

3 Investment income

	Unrestricted Funds £	Total funds 2021/£	Total funds 2020/£
Bank Interest	0	0	0

4 Others

	amount £/2021	Amount £/2020
Overseas Mission work	1050	1710 Supporting missions
Grants to individuals <£1000	1120	1741 Charitable giving
Accountancy services	430	430 Promoting objectives
Admin	33	400
Total	2633	4281

5 Tangible Fixed Assets

Cost	Instrument £	Fixtures £	Equipment £	Total £	2021
At 03/09/2020	996	120	5687	6803	
Additions	0	145	854	999	
At 02/09/2021	996	265	6541	7802	
Depreciation					
At 03/09/2020	640	58	4484	5182	
charge for the year	71	12	241	324	
At 02/09/2021	711	70	4725	5506	
Net Book Value at 02/09/2021	285	195	1816	2296	
Net Book Value at 03/09/2020	356	62	1203	1621	

FRESH FIRE MINISTRIES**Notes to the accounts for year ended 2nd September 2021****6 Cost of Activities in furtherance of Charity's Objectives**

	2021/£	2020/£
Church supplies	163	924
Maintenance/ Repair	575	1070
Building rent	22000	22000
Water rates	60	400
Professional fees	800	1426
Transportation costs	0	0
Internet	344	0
Welfare	0	2245
Church events	2242	1307
Light & Heat	885	688
Hotel	0	207
Insurance	0	576
Advertising	840	1960
Hire of equipment	0	0
Stationary	0	0
Depreciation	324	403
Charity donations	1673	0
Music Services	0	0
Business rates	3008	2368
Refreshments	145	359
Web hosting	79	144
Bank charges	88	91
Ministers Expenses	1040	800
Media services	144	28
Subscriptions	254	210
Travel	0	0
Total	34664	37206

No trustee received any payments during the financial year

8 Creditors: amounts falling due within one year	2021/£	2020/£
Creditors	0	0
9 Debtors and Prepayments		
Tax recoverable	8456	7692
Debtors	2500	0
Total	10956	7692

FRESH FIRE MINISTRIES

England & Wales - Charity number 1061235

Accounts

FRESH FIRE MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 2ND SEPTEMBER 2020

REGISTERED CHARITY NUMBER: 1061235

FRESH FIRE MINISTRIES
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FRESH FIRE MINISTRIES

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 2ND SEPTEMBER 2020**

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FRESH FIRE MINISTRIES
TRUSTEES' REPORT
YEAR ENDED 2ND SEPTEMBER 2020

The trustees are pleased to present their report for the year ended 2nd September 2020 for the charity, FRESH FIRE MIISTRIES with Charity Number 1061235.

The Trustees of the charity are: Mrs Ebi Ajuka
Mrs Angela Segun
Mr Adetona Abiodun

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The Church is governed by a leadership team on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position. It has a trust deed that was executed on 2nd February 1997.

ACHIEVMENTS AND PERFORMANCE

The church continues to develop itself in the community. The church also continues to hold regular services that are open to the general public. The church held successful conferences during the year, and it also helped to sponsor missionary work overseas. The church continues to support missionary work in Nicaragua and Nigeria. The church welcomed new attendants into its congregation this year. It continues to support some of the needs of its community through evangelistic outreaches during the Christmas and Easter times. The pandemic caused a temporary closure of the building and all services were held online via zoom for several months.

FINANCIAL REVIEW

The income of the church is above £53,000. This is a higher amount than the previous year however the costs have been well managed over this period. So the church hopes to continue its work in the coming year without any unnecessary financial constraints. The church used most of its income on the rent of the building and maintaining the building. It also spent money on paying council rates and other bills on the building it uses for its worship services.

FUTURE DEVELOPMENTS

The church plans to continue its outreach into the community by providing spiritual support and holding its regular worship services and yearly conferences. It will continue to assist the widows and orphans in Nigeria, Philippines, and Nicaragua.

RESERVE POLICY

It is the policy of the Church to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The church will maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 11th June 2021 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FRESH FIRE MINISTRIES

I report on the accounts of the church for the year ended 2nd September 2020 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ephraim Consultancy Services Ltd
95 Miles Road
Mitcham
CR4 3FH

FRESH FIRE MINISTRIES

Statement of Financial Activities for the year ended 2nd September 2020

	Note	Unrestricted Funds £	Total Funds 2020 £	2019 £
Incoming Resources from generated funds				
Donations & Legacies	2	45731	45731	39991
Investment income	3	0	0	0
		45731	45731	39991
<i>Other Income</i>				
Other		8351	8351	7520
Total Incoming Resources		54082	54082	47511
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	37,206	37,206	35851
Other	4	4281	4281	5753
Total Resources Expended		41,487	41,487	41604
Net movement in funds		12,595	12,595	5907
Reconciliation of Funds				
Total Funds brought forward		79260	79260	73353
Total Funds carried forward		91,855	91,855	79260

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FRESH FIRE MINISTRIES
Balance Sheet as at 2nd September 2020

	Note	2020	2019
Fixed Assets		£	£
Tangible fixed assets	5	1621	2024
		1621	2024
Current Assets			
Cash at bank and in hand		82542	66950
Debtors & prepayments		7692	10286
		90234	77236
Creditors: amounts falling due within one year			
Creditors & accruals	8	0	0
Net Current Assets		90234	77236
Net Assets		91855	79260
Unrestricted Funds		91855	79260
TOTAL FUNDS		91855	79260

Approved by the trustees on 11th June 2021 and signed on their behalf by :

The notes on these accounts form part of these accounts

FRESH FIRE MINISTRIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 2ND SEPTEMBER 2020

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts 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 (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

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

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FRESH FIRE MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 2ND SEPTEMBER 2020

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FRESH FIRE MINISTRIES

Notes to the accounts for year ended 2nd September 2020

2 Voluntary Income

	Unrestricted Funds £	Total funds 2020 £	Total funds 2019 £
Church collections Tithes and Offerings	45731	45731	39991
Others	0	0	0
Total	45731	45731	39991

3 Investment income

	Unrestricted Funds £	Total funds 2020/£	Total funds 2019/£
Bank Interest	0	0	0

4 Others

	amount £/2020	Amount £/2019
Overseas Mission work	1710	2578 Supporting missions
Grants to individuals<£1000	1741	2425 Charitable giving
Accountancy services	430	350 Promoting objectives
Admin	400	400
Total	4281	5753

5 Tangible Fixed Assets

	Instrument £	Fixtures £	Equipment £	Total 2020 £
Cost				
At 03/09/2019	996	120	5687	6803
Additions	0	0	0	0
At 02/09/2020	996	120	5687	6803
Depreciation				
At 03/09/2019	552	43	4184	4779
charge for the year	88	15	300	403
At 02/09/2020	640	58	4484	5182
Net Book Value at 02/09/2020	356	62	1203	1621
Net Book Value at 03/09/2019	444	77	1503	2024

FRESH FIRE MINISTRIES**Notes to the accounts for year ended 2nd September 2020****6 Cost of Activities in furtherance of Charity's Objectives**

	2020/£	2019/£
Church supplies	924	387
Maintenance/ Repair	1070	450
Building rent	22000	22000
Water rates	400	282
Professional fees	1426	0
Transportation costs	0	0
Printing	0	0
Welfare	2245	1105
Church events	1307	515
Light & Heat	688	915
Hotel	207	222
Insurance	576	659
Advertising	1960	1680
Hire of equipment	0	0
Stationary	0	0
Depreciation	403	504
Charity donations	0	357
Music Services	0	0
Business rates	2368	2248
Refreshments	359	546
Web hosting	144	79
Bank charges	91	125
Ministers Expenses	800	800
Media services	28	750
Subscriptions	210	145
Travel	0	2082
Total	37206	35851

No trustee received any payments during the financial year

8 Creditors: amounts falling due within one year	2020/£	2019/£
Creditors	0	0

9 Debtors and Prepayments

Tax recoverable	7692	8286
Debtors		2000
Total	7692	10286