

FREEDOM IN CHRIST MINISTRIES

England & Wales · Charity number 1082555

Details

Status Registered

Legal form Charitable company

Company number [03984116](#)

Registered 2000-09-22

Register [View on the Charity Commission register](#)

Contact

Address 4 Beacontree Plaza
Gillette Way
Reading
RG2 0BS

Phone 01183218084

Website www.ficm.org.uk

Activities

Objects: 1) TO ADVANCE THE CHRISTIAN FAITH THROUGH THE TEACHING OF CHRISTIAN DOCTRINE AND PRINCIPLES AND PASTORAL CARE OF CHRISTIAN PEOPLE.2) TO ADVANCE THE EDUCATION AND TRAINING OF PERSONS IN CHRISTIAN CHURCHES OF ALL DENOMINATIONS IN COUNSELLING AND PASTORAL SKILLS BASED UPON CHRISTIAN DOCTRINE.

Activities: Training and equipping of Christian leaders. Provision of resources for churches. Offers advice to church leaders and others.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE NATIONAL.
- France
- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£251,784	£259,842	-	-
2024-06-30	£243,714	£240,762	-	-
2023-06-30	£221,225	£230,162	-	-
2022-06-30	£190,074	£210,952	-	-
2021-06-30	£200,467	£200,367	-	-

Trustees

Name	Role	Appointed
Sarah Elizabeth Brewer	Chair	2018-04-25
Alan James Osborn		2025-01-22
Arthur William Moore		2024-01-24
REVD DR RODNEY DALE WOODS		

FREEDOM IN CHRIST MINISTRIES

England & Wales - Charity number 1082555

Accounts



**FREEDOM
IN CHRIST**

Freedom in Christ Ministries

(A company limited by guarantee)

**Report and Unaudited Financial Statements
For the Year Ended 30 June 2025**

**Charity number 1082555
Company number 3984116
(Registered in England & Wales)**

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2025

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Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2025

Reference and Administrative Information

Charity Name	Freedom in Christ Ministries
Charity Registration No.	1082555
Company Registration No.	3984116
Registered Office and operational address	4 Beacontree Plaza, Gillette Way, Reading RG2 0BS

Trustees/Directors

Sarah Brewer, Chair
Arthur Moore
Rodney Woods
Alan Osborn (Appointed 22nd Jan 2025)
Sheila Hendley (Retired 22nd Jan 2025)
David Wren (Retired 22nd Jan 2025)

Secretary

Rob Davies

Executive Director

Rob Davies

Independent Examiner

Dermot Woolliscroft
ACA (RETIRED), CTA (RETIRED)
Waters Edge, Tithe Barn Drive
Bray
Berkshire
SL6 2DF

Bankers

CAFCash Ltd, Kings Hill, Kent ME19 4TA
NatWest Bank plc, Market Place, Reading, RG1 2EP

Freedom in Christ Ministries

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Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 2 May 2000 and registered as a charity on 22 September 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustee Body

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Trustee Body. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

New Trustees are recruited by direct invitation from the existing Board of Trustees and are identified either by the Board of Trustees or by referral to the Trustees. In extending invitations account is taken of the skills present and needed around the Board table. Potential Trustees are invited to attend Trustee meetings as observers and enabled to familiarise themselves with the organisation. Once mutual agreement as to the suitability of the appointment has been established new Trustees may be appointed to serve in association with the Board of Trustees until the next round of Board elections.

Trustee Induction and Training

Currently new Trustees receive familiarisation during the pre-election period of their association with the Board. Familiarisation includes: sitting in on Trustee meetings; a tour of the facilities and meeting key personnel; introduction to the various aspects of the work, including strategic planning documents. Relevant guidance publications from regulatory bodies are provided to all new Trustees. In addition Trustees receive updates through the quarterly Board meetings and through interim briefing communications. If deemed necessary, Trustees will be encouraged to attend relevant training and refresher courses on an ongoing basis.

Risk Management

The Trustees carry out an annual review of the Board's objectives and policies, including risk assessments, and confirm there were no new major risks to which the Charity is exposed. The chief areas assessed were: business interruption, financial, compliance, governance, safety of clients and staff, and reputation. Responsibility for ongoing monitoring and action rests with the Trustees delegated to the Executive Director.

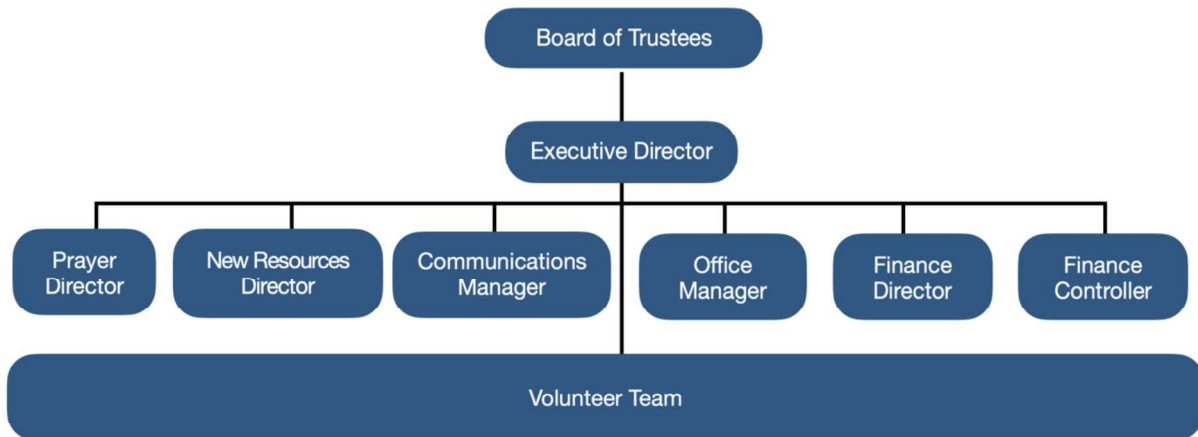
Organisational Structure

Day to day operational leadership is delegated by the Board of Trustees to an Executive Director (ED) who is supported by a management team organised as shown on the next page. The Board of Trustees is a policy making Board, having adopted the Carver principles of governance. It sets policies that limit the freedom of the Executive Director where that is needed and sets policies for the strategic ends of the Charity. For governance, the Board of Trustees interfaces only with the Executive Director, who is free to make decisions within the bounds of the strategic plan and governance parameters. The ED provides a report to the quarterly Board meetings that records progress against objectives and the strategic plan, and any exceptions to governance parameters.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2025

Organisation Chart



Related Parties

The Charity operates under the aegis of Freedom in Christ Ministries International and has links with Freedom in Christ Ministries organisations and representatives operating in over 30 countries throughout the world. These informal links provide for the sharing of ideas and issues as well as for mutual support and encouragement.

Objectives and Activities

Charitable Objects

- 1 To advance the Christian faith through the teaching of Christian doctrine and principles and the pastoral care of Christian people.
- 2 To advance the education and training of persons in Christian churches of all denominations in counselling and pastoral skills based upon Christian doctrine.

Primary Objective

The Charity's Primary Objective is:

Our heart is to see the UK Church free to bring transformation to people, groups, communities, and the nation.

We will do this by equipping Christian leaders through training and resources to build up the body of Christ to

1. Adopt a truly biblical and effective approach to discipleship characterised by the "Three Ts" of the Freedom In Christ message – Truth, Turning and Transformation.
2. Apply that approach to individual Christians, Marriages, Churches and Ministries; of every generation, every tribe, and every nation throughout the UK.
3. Cooperate with other leaders in maintaining the unity of the spirit through the bond of peace to bring about a new openness to the gospel.

Out of a spirit of generosity, Freedom in Christ Ministries UK embraces its role to help Freedom in Christ Ministries International develop new resources, refresh current resources, and to help develop and support FIC ministries in other countries of the world.

The trustees set aside a meeting in the annual cycle to review the Carver "Ends" policies and to set objectives for the coming year, taking into account the Charity Commission's guidance

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2025

on public benefit, and, in particular, the specific guidance for charities for the advancement of religion.

Activities in support of the Primary Objective

As well as updating our Primary Objective, the following top level objectives were adopted:

1. **Go Wider:** efficiently and relevantly **train** and **resource** every Christian leader in the UK to make fruitful disciples in (a) Every generation (b) Every nationality and (c) Every region of the UK with the Freedom In Christ approach to discipleship.
2. **Go Deeper:** encourage UK Christian leaders of every generation, tribe and nation to go deeper into (a) Personal freedom and fruitfulness (b) Discipling others including those with life-controlling issues and (c) Facilitating corporate freedom in Marriages, Churches, Ministries and Communities, through up-to-date **training** and **resources**.
3. **Go Global:** cooperate with FICMI to (a) Initiate and produce up-to-date resources and training (b) Connect and share lessons learned in the UK with other FICM National Reps and their teams and (c) Help realise God's provision for the Freedom vision worldwide.

Achievements and Performance

The significant achievements during the year were:

- **Leadership:**
 - The continued development of programmes designed to support Christians in leadership, reaching 300+ leaders in the period, through:
 - Online Freedom Courses for Leaders, including Freedom In Christ Course, Freed To Lead, and the new Grace Course
 - Transform – our 9-month personal journey for leaders into greater personal freedom, fruitfulness and transformation ran again with the help of a dedicated team of volunteers.
 - Brand new material for the Transform Retreats were filmed, produced and released, and now in use by Transform cohorts across the world.
 - Personal Freedom Appointments for 30+ leaders, along with numerous one-on-one support meetings between our Regional Representatives and leaders looking to establish Freedom in Christ in their church or ministry.
 - A new Freed To Lead 2 Retreat entitled “Leadership for the Longhaul”.
- **Discipleship:**
 - The continued development and sale of Discipleship Resources to equip churches with the material they need for a fruitful, church-wide discipleship strategy. Sales continued to grow, with an 8% increase in individual orders and 16% increase in number of items ordered.
 - The New Grace Course produced in partnership with RightNow Media was launched in Autumn 2024, with better than expected uptake from Churches.
 - “Choose Freedom”, a simplified version of the Freedom In Christ for those experiencing life-challenges was piloted and continued to be developed.
 - The pilot session of a new Youth Freedom In Christ Course was commissioned and work started.
- **Organisational:**
 - We held our 25th Anniversary Celebration in November 2024, and used it to renew our focus on recruiting Friends of FIC to provide firm financial foundations for the ministry.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2025

- We rolled out a global website strategy to help National FIC Offices have their own web presence that can fulfil their strategic vision to equip and train leaders with the Freedom In Christ approach to discipleship
- We supported the ongoing development of Freedom In Christ International through UK team members leading in the areas of Training, Communications and Prayer.

Plans for Future Periods

Undertake a full Strategic and Operational Review, with the upcoming retirement and change in roles of key people in the ministry.

Continue to grow and develop our teams of volunteers into every region of the UK, appointing Regional Co-ordinators and Prayer Co-ordinators for every region.

Support the further development of new resources “Walking Into Freedom”, a new Youth Course, and the Marriage Course.

Continue to offer Online Courses for Christian leaders, with Freedom Appointments so that leaders can be strengthened and flourish where they lead.

Support National FIC Offices to adopt the new website template, and continue to develop it.

Further build our Friends of FIC programme to further strengthen our financial foundations.

Reach every church in the UK with the Freedom in Christ message.

Financial Review

Presentation of the financial statements

The financial statements have been prepared in accordance with The Charities Act (Accounts and Reports) Regulations and The Charity Commission Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102 2015).

Reserves Policy

The Trustees have set a policy on reserves that there should be sufficient for normal expenditure of a minimum of 3 months, and maximum of 12 months. During the financial year, the reserves were in this range.

Investment Policy

Funds that are not required to meet expenditure are invested in the short term in a deposit account operated by CAF Bank Ltd. The Charity therefore does not seek to invest for the sake of income.

Principal funding resources

The total income from all sources for the year ended 30 June 2025 was £251,784 (an increase of 3%) and total expenditure was £259,842 (an increase of 8%).

Restricted income, received as restricted donations, was £25,570 (10% of all income against 10% of income last year)

Unrestricted income was £226,214 (90% of all income, against 90% of income last year) .

The largest element of unrestricted income was sales of materials (51% of unrestricted income against 47% last year) Donations were 45%, up from 43% last year, and 8% up in value terms.

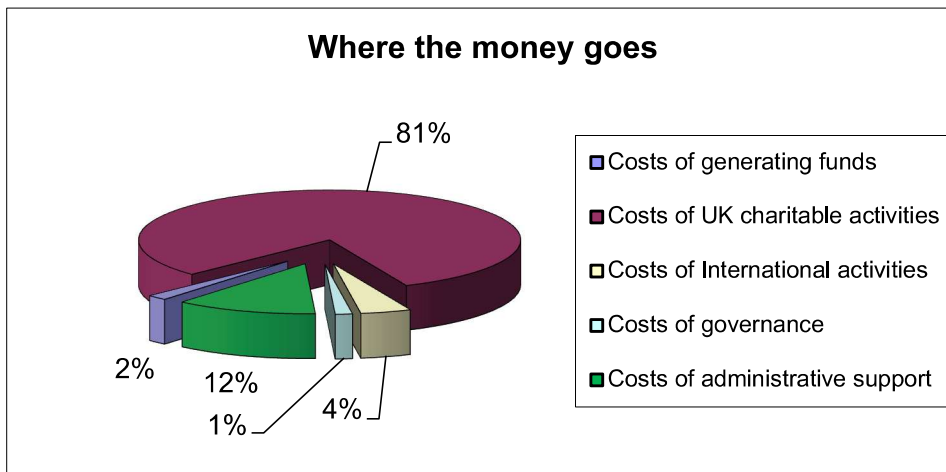
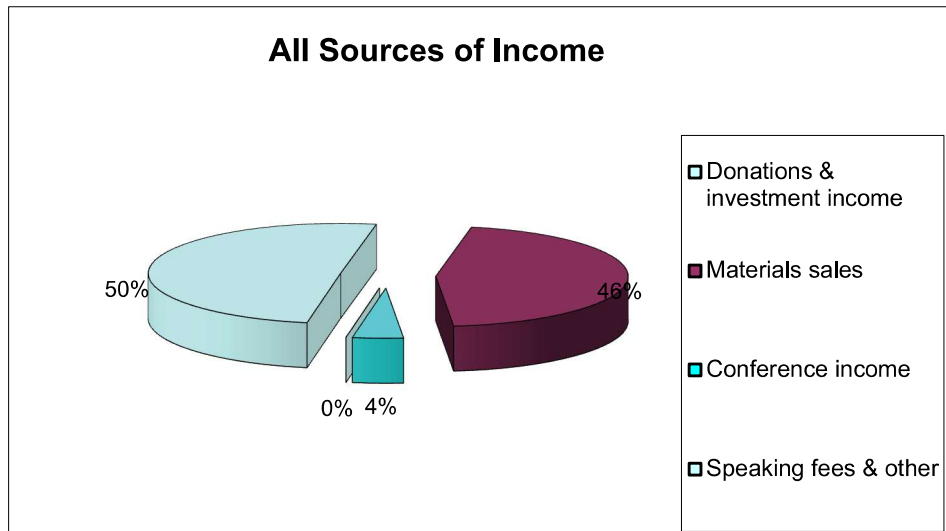
The Charity continues to develop fund-raising strategies that will further increase the proportion of income arising from individual donations and from churches.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2025

The Charity enjoys the free use of a medium sized office that is ample for its needs. Good use is made of open-source web-based systems to simplify order management and stock control as well as facilitating on-line giving to specific projects. This has reduced the need for further staff.

Administrative costs have risen to about 11% of total expenditure (LY 9%). Charitable activities include conferences and workshops in the UK and abroad, the purchase of resources for sale and the development of further resources for use in the UK and internationally.



Statement of Directors Responsibilities

The Charities Act and the Companies Act require the Directors (who are also the trustees for Charity Law) to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources,

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2025

including income and expenditure, for the financial period. In preparing those financial statements, the directors follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' Report, and the responsibility of the independent examiner in relation to the Directors' Report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102 2015) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Members of the Trustee Body

The Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

In accordance with company law, as the directors of the company, we certify that:

- so far as we are aware, there is no relevant financial information of which the company's Independent Examiner was unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the Charity's Independent Examiner is aware of that information.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2025

Independent Examiner

Dermot Woolliscroft was appointed as the charitable company's Independent Examiner and has expressed his willingness to act in that capacity.

Approved by the Trustees and signed on their behalf by:

Sarah Brewer _____ Date: 29 / 11 / 2025

Sarah Brewer (Chair of Trustees)

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2025

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of Freedom in Christ UK for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed by:

Dermot Wooliscroft Date 24 / October / 2025

Dermot F Woolliscroft
ACA (Retired), CTA (Retired)
Waters Edge
Tithe Barn Drive
Bray
Berkshire
SL6 2DF

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2025

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 30 June 2025

	Note	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
General Donations (including tax recovered)	3	100,679	25,570	126,249	118,215
International Donations (including tax recovered)		-	-	-	-
Investment income		145	-	145	287
Incoming resources from charitable activities					
Materials sales		114,693	-	114,693	103,719
Conference income		10,697	-	10,697	21,493
Speaking Fees		-	-	-	-
Job Retention Scheme Grant		-	-	-	-
Total incoming resources		226,214	25,570	251,784	243,714
Resources expended					
Cost of generating voluntary income	4	4,417	-	4,417	4,324
Cost of International activities	4	11,109	-	11,109	10,875
Cost of UK charitable activities	4	183,923	25,570	209,493	194,486
Costs of governance	4	3,747	-	3,747	3,419
Costs of administrative support	4	31,076	-	31,076	27,658
Total resources expended		234,272	25,570	259,842	240,762
Net incoming resources					
Total funds at 1 July 2024 b/fwd		40,233	-	40,233	37,281
Net income / (expenditure) for the year		(8,058)	-	(8,058)	2,952
Total funds at 30 June 2025 c/fwd	12	32,175	-	32,175	40,233

See note 13 for the Prior Year Statement of Financial Activities

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2025

Balance Sheet as at 30 June 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	7		1,974		854
Current assets					
Stock		27,735		25,606	
Debtors	8	1,977		6,772	
Cash at bank and in hand		<u>33,352</u>		<u>40,590</u>	
		63,064		72,968	
Creditors: amounts falling due within one year	9	8,863		9,589	
Provisions	10	<u>24,000</u>		<u>24,000</u>	
		32,863		33,589	
Net current assets			30,201		39,379
Net assets	11		<u>32,175</u>		<u>40,233</u>
Funds					
Unrestricted funds			32,175		40,233
Restricted funds			-		-
Total funds	12		<u>32,175</u>		<u>40,233</u>

In preparing these financial statements:

- (a) The trustees are of the opinion that the company is entitled to the exemption from audit conferred by Section 477 of the Companies Act 2006;
- (b) No notice has been deposited under Section 476 of the Companies Act 2006, and
- (c) The trustees acknowledge their responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its income and expenditure for the financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard FRS 102 (effective January 2015).

Approved by the trustees on 29/11/2025 and signed on their behalf by:

Sarah Brewer Chair of Trustees

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2025

Notes forming part of the financial statements for the year ended 30 June 2025

1. Accounting policies.

- a) The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard FRS102 (effective January 2015) the Companies Act 2006 and the Charities SORP (FRS102).
- b) Voluntary income is received by way of donations, gifts and tax recoverable, and is included in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- c) Investment income is included when receivable.
- d) Incoming resources from sales of materials is included when receivable.
- e) Resources expended are recognised in the period in which they are incurred.
- f) Expenditure is recognised on an accruals basis. Details of the allocation of this expenditure is shown under Note 4 headed, "Total Resources Expended".
- g) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, Computer Equipment is estimated at 3 years, all other equipment is estimated at 4 years. Items of equipment are capitalised where the purchase price exceeds £250.
- h) Stocks are valued at the lower of cost or net realisable value, exclusive of VAT.
- i) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose.
- j) Restricted funds are to be used for specific purposes as laid down by the donors.

2. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

3. Donations received (including tax recoverable)

This comprises:

	2025	2024
	£	£
General Donations	98,579	93,074
International Donations	-	-
Grants Received	2,100	
Restricted Donations - Next Gen	25,570	25,141
	126,249	118,215

Freedom in Christ Ministries
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4. Total Resources Expended

	Cost of generating voluntary income	Cost of International activities	Cost of UK charitable activities	Cost of governance	Costs of administrative support	Total 2025	Total 2024
Attributed %age	3.3%	8.3%	77.1%	2.8%	8.5%		
Unrestricted	£	£	£	£	£	£	£
Staff costs	4,417	11,109	103,189	3,747	11,376	133,838	131,026
Other UK Meetings	-	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	-
Internet site expenses	-	-	-	-	10,813	10,813	10,760
Conference expenditure	-	-	7,568	-	-	7,568	15,668
Freedomstream royalties	-	-	9,868	-	-	9,868	7,183
Cost of materials sales	-	-	45,708	-	-	45,708	35,702
Freedom appointments	-	-	-	-	-	-	-
Teaching team / training	-	-	-	-	-	-	-
Other Ministries	-	-	-	-	-	-	-
FICMI Giving	-	-	12,146	-	-	12,146	-
Europe/Intl leaders conference	-	-	1,187	-	-	1,187	-
Advertising and PR	-	-	-	-	4,135	4,135	149
Giving to UK Ministreis	-	-	180	-	-	180	6,382
Telephone	-	-	-	-	858	858	811
Postage	-	-	-	-	250	250	181
Stationery	-	-	-	-	197	197	216
Rent /rates/office move (incl electricity)	-	-	-	-	-	-	-
Office and sundry expenses	-	-	-	-	1,326	1,326	4,404
Office Cleaning	-	-	-	-	-	-	-
Travel - general	-	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	-	-
Software licences/Support	-	-	-	-	1,935	1,935	-
Minor office equipment	-	-	-	-	186	186	-
Insurance	-	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-	(250)
Credit Card charges	-	-	2,897	-	-	2,897	2,969
Depreciation & loss on disposal	-	-	1,180	-	-	1,180	420
Total unrestricted	4,417	11,109	183,923	3,747	31,076	234,272	215,621
Restricted							
Development of FICM Youth and Young Ac	-	-	25,570	-	-	25,570	25,141
Total restricted	-	-	25,570	-	-	25,570	25,141
Combined Total	4,417	11,109	209,493	3,747	31,076	259,842	240,762

See note 14 for the Prior Year Total Resources expended

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Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2025

Notes forming part of the financial statements for the year ended 30 June 2025 (cont'd)

	2024	2024	
5. Staff Costs			
	£	£	
Wages & Salaries	137,686	136,326	
Employer's National Insurance	5,655	5,980	
Pension costs	13,746	13,633	
Staff Training	1,030		
Other staff costs	1,291	228	
	<u>159,408</u>	<u>156,167</u>	
Staff costs included restricted costs of £25,570 (2024: £25,141)			
 The average number of full time equivalent employees:			
All categories	4.0	4.0	
6. Trustees expenses & remuneration			
	£	£	
Attending meetings, briefings & conferences	-	-	
Remuneration	-	-	
	<u>-</u>	<u>-</u>	
7. Tangible fixed assets			
	Office & IT equipment £	Office & IT equipment £	
Cost			
At 1 July 2024	15,817	14,543	
Additions in the year	2,300	1,274	
Deletions in the year			
At 30 June 2025	<u>18,117</u>	<u>15,817</u>	
Depreciation			
At 1 July 2024	14,963	14,543	
Additions in the year	1,180	420	
Deletions in the year			
At 30 June 2025	<u>16,143</u>	<u>14,963</u>	
Net book value at 30 June 2025	<u>1,974</u>	<u>-</u>	
Net book value at 30 June 2024	<u>-</u>	<u>854</u>	
8. Debtors			
	£	£	
Trade debtors	938	785	
Other Debtors	1,039	1,372	
Taxation and social security	-	2,553	
Prepayments	-	2,062	
	<u>1,977</u>	<u>6,772</u>	
9. Creditors: amounts falling due within one year			
	£	£	
Taxation and social security	1,696	1,544	
Due to Freedom in Christ Ministries Intl	743	449	
Other creditors and accruals	6,424	7,596	
	<u>8,863</u>	<u>9,589</u>	
10 Provisions for future liabilities			
	£	£	
Relocation provision	<u>24,000</u>	<u>24,000</u>	
 The current office/warehouse premises are provided rent and rates free, but the charity could be expected to relocate at very short notice A provision of £24,000 has therefore been made to cover future costs of relocating etc.			
11 Analysis of net assets between funds			
	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	1,974	-	1,974
Current assets	63,064	-	63,064
Current liabilities	(32,863)	-	(32,863)
Net assets at 30 June 2025	<u>32,175</u>	<u>-</u>	<u>32,175</u>

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2025

See note 15 for the Prior Year Analysis of net assets between funds

12 Movements in funds

	At 30th June 2024 £	Incoming Resources £	Outgoing Resources £	At 30th June 2025 £
Unrestricted funds:	<u>40,233</u>	<u>226,214</u>	<u>234,272</u>	<u>32,175</u>
Restricted funds:				
Development of FICM Youth and Young Adults	-	25,570	25,570	-
Total Restricted funds	<u>-</u>	<u>25,570</u>	<u>25,570</u>	<u>-</u>
Total funds	<u>40,233</u>	<u>251,784</u>	<u>259,842</u>	<u>32,175</u>

See note 16 for the Prior Year Movements in funds

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2025

Notes forming part of the financial statements for the year ended 30 June 2025 (cont'd)

13 Prior Year Statement of Financial Activities (including Income and Expenditure Account)

	Note	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
General Donations (including tax recovered)	3	93,074	25,141	118,215	108,474
International Donations (including tax recovered)		-	-	-	-
Investment income		287	-	287	153
Incoming resources from charitable activities					
Materials sales		103,719	-	103,719	96,973
Conference income		21,493	-	21,493	15,625
Speaking Fees		-	-	-	-
Job Retention Scheme Grant		-	-	-	-
Total incoming resources		218,573	25,141	243,714	221,225
Resources expended					
Cost of generating voluntary income	14	4,324	-	4,324	15,032
Cost of International activities	14	10,875	-	10,875	11,361
Cost of UK charitable activities	14	169,345	25,141	194,486	182,604
Costs of governance	14	3,419	-	3,419	2,849
Costs of administrative support	14	27,658	-	27,658	18,315
Total resources expended		215,621	25,141	240,762	230,162
Net incoming resources					
Total funds at 1 July 2023 b/fwd		37,281	-	37,281	46,218
Net income / (expenditure) for the year		2,952	-	2,952	(8,937)
Total funds at 30 June 2024 c/fwd	12	40,233		40,233	37,281

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2025

Notes forming part of the financial statements for the year ended 30 June 2025 (cont'd)

14 Prior Year Total Resources Expended

	Cost of generating voluntary	Cost of International activities	Cost of UK charitable activities	Cost of governance	Costs of administrative support	Total 2024
Attributed %age	0	0	1	0	0	
	£	£	£	£	£	£
Unrestricted						
Staff costs	4,324	10,875	101,021	3,669	11,137	131,026
Other UK Meetings	-	-	-	-	-	-
Marketing	-	-	-	-	-	-
Internet site expenses	-	-	-	-	10,760	10,760
Conference expenditure	-	-	15,668	-	-	15,668
Freedomstream royalties	-	-	7,183	-	-	7,183
Cost of materials sales	-	-	35,702	-	-	35,702
Freedom appointments	-	-	-	-	-	-
Teaching team / training	-	-	-	-	-	-
Other Ministries	-	-	-	-	-	-
FICMI Overseas visits	-	-	-	-	-	-
Europe/Intl leaders conference	-	-	-	-	-	-
Advertising and PR	-	-	-	-	149	149
International Giving	-	-	6,382	-	-	6,382
Telephone	-	-	-	-	811	811
Postage	-	-	-	-	181	181
Stationery	-	-	-	-	216	216
Rent /rates/office move (incl electricity)	-	-	-	-	-	-
Office and sundry expenses	-	-	-	-	4,404	4,404
Office Cleaning	-	-	-	-	-	-
Travel - general	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	-
Software licences/Support	-	-	-	-	-	-
Minor office equipment	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Professional fees	-	-	-	(250)	-	(250)
Credit Card charges	-	-	2,969	-	-	2,969
Depreciation & loss on disposal	-	-	420	-	-	420
Total unrestricted	4,324	10,875	169,345	3,419	27,658	215,621
Restricted						
Development of FICM Youth and Young Adults	-	-	25,141	-	-	25,141
Total restricted	-	-	25,141	-	-	25,141
Combined Total	4,324	10,875	194,486	3,419	27,658	240,762

15 Prior year Analysis of net assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	854	-	854
Current assets	72,968	-	72,968
Current liabilities	(33,589)	-	(33,589)
Net assets at 30 June 2024	40,233	-	40,233

16 Prior Year Movements in funds

	At 30th June 2023	Incoming Resources	Outgoing Resources	At 30th June 2024
	£	£	£	£
Unrestricted funds:	37,281	218,573	215,621	40,233
Restricted funds:				
Development of FICM Youth and Young Adults	-	25,141	25,141	-
Total Restricted funds	-	25,141	25,141	-
Total funds	37,281	243,714	240,762	40,233

FREEDOM IN CHRIST MINISTRIES

England & Wales - Charity number 1082555

Accounts



**FREEDOM
IN CHRIST**

Freedom in Christ Ministries

(A company limited by guarantee)

**Report and Unaudited Financial Statements
For the Year Ended 30 June 2024**

**Charity number 1082555
Company number 3984116
(Registered in England & Wales)**

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2024

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Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2024

Reference and Administrative Information

Charity Name	Freedom in Christ Ministries
Charity Registration No.	1082555
Company Registration No.	3984116
Registered Office and operational address	4 Beacontree Plaza, Gillette Way, Reading RG2 0BS

Trustees/Directors

Sarah Brewer, Chair
Arthur Moore (appointed 9th February 2024)
Sheila Hendley
Rodney Woods
David Wren

Secretary

Rob Davies

Executive Director

Rob Davies

Independent Examiner

Dermot Woolliscroft
ACA (RETIRED), CTA (RETIRED)
Watersedge, Tithe Barn Drive
Bray
Berkshire
SL6 2DF

Bankers

CAFCash Ltd, Kings Hill, Kent ME19 4TA
NatWest Bank plc, Market Place, Reading, RG1 2EP

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2024

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 2 May 2000 and registered as a charity on 22 September 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustee Body

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Trustee Body. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

New Trustees are recruited by direct invitation from the existing Board of Trustees and are identified either by the Board of Trustees or by referral to the Trustees. In extending invitations account is taken of the skills present and needed around the Board table. Potential Trustees are invited to attend Trustee meetings as observers and enabled to familiarise themselves with the organisation. Once mutual agreement as to the suitability of the appointment has been established new Trustees may be appointed to serve in association with the Board of Trustees until the next round of Board elections.

Trustee Induction and Training

Currently new Trustees receive familiarisation during the pre-election period of their association with the Board. Familiarisation includes: sitting in on Trustee meetings; a tour of the facilities and meeting key personnel; introduction to the various aspects of the work, including strategic planning documents. Relevant guidance publications from regulatory bodies are provided to all new Trustees. In addition Trustees receive updates through the quarterly Board meetings and through interim briefing communications. If deemed necessary, Trustees will be encouraged to attend relevant training and refresher courses on an ongoing basis.

Risk Management

The Trustees carry out an annual review of the Board's objectives and policies, including risk assessments, and confirm there were no new major risks to which the Charity is exposed. The chief areas assessed were: business interruption, financial, compliance, governance, safety of clients and staff, and reputation. Responsibility for ongoing monitoring and action rests with the Trustees delegated to the Executive Director.

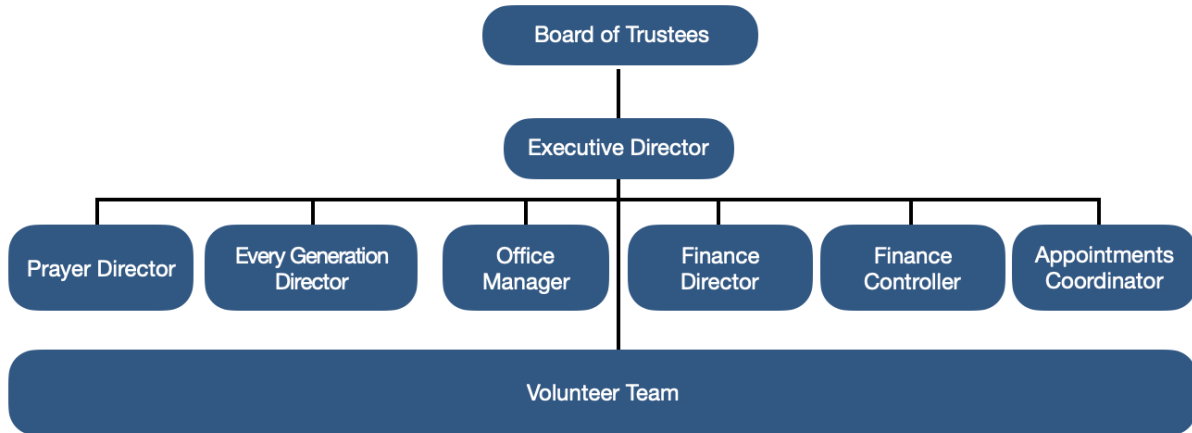
Organisational Structure

Day to day operational leadership is delegated by the Board of Trustees to an Executive Director (ED) who is supported by a management team organised as shown on the next page. The Board of Trustees is a policy making Board, having adopted the Carver principles of governance. It sets policies that limit the freedom of the Executive Director where that is needed and sets policies for the strategic ends of the Charity. For governance, the Board of Trustees interfaces only with the Executive Director, who is free to make decisions within the bounds of the strategic plan and governance parameters. The ED provides a report to the quarterly Board meetings that records progress against objectives and the strategic plan, and any exceptions to governance parameters.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2024

Organisation Chart



Related Parties

The Charity operates under the aegis of Freedom in Christ Ministries International and has links with Freedom in Christ Ministries organisations and representatives operating in over 30 countries throughout the world. These informal links provide for the sharing of ideas and issues as well as for mutual support and encouragement.

Objectives and Activities

Charitable Objects

- 1 To advance the Christian faith through the teaching of Christian doctrine and principles and the pastoral care of Christian people.
- 2 To advance the education and training of persons in Christian churches of all denominations in counselling and pastoral skills based upon Christian doctrine.

Primary Objective

The Charity's Primary Objective is:

Our heart is to see the UK Church free to bring transformation to people, groups, communities, and the nation.

We will do this by equipping Christian leaders through training and resources to build up the body of Christ to

1. Adopt a truly biblical and effective approach to discipleship characterised by the "Three Ts" of the Freedom In Christ message – Truth, Turning and Transformation.
2. Apply that approach to individual Christians, Marriages, Churches and Ministries; of every generation, every tribe, and every nation throughout the UK.
3. Cooperate with other leaders in maintaining the unity of the spirit through the bond of peace to bring about a new openness to the gospel.

Out of a spirit of generosity, Freedom in Christ Ministries UK embraces its role to help Freedom in Christ Ministries International develop new resources, refresh current resources, and to help develop and support FIC ministries in other countries of the world.

The trustees set aside a meeting in the annual cycle to review the Carver "Ends" policies and to set objectives for the coming year, taking into account the Charity Commission's guidance on public benefit, and, in particular, the specific guidance for charities for the advancement of religion.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2024

Activities in support of the Primary Objective

As well as updating our Primary Objective, the following top level objectives were adopted:

1. **Go Wider:** efficiently and relevantly **train** and **resource** every Christian leader in the UK to make fruitful disciples in (a) Every generation (b) Every nationality and (c) Every region of the UK with the Freedom In Christ approach to discipleship.
2. **Go Deeper:** encourage UK Christian leaders of every generation, tribe and nation to go deeper into (a) Personal freedom and fruitfulness (b) Discipling others including those with life-controlling issues and (c) Facilitating corporate freedom in Marriages, Churches, Ministries and Communities, through up-to-date **training** and **resources**.
3. **Go Global:** cooperate with FICMI to (a) Initiate and produce up-to-date resources and training (b) Connect and share lessons learned in the UK with other FICM National Reps and their teams and (c) Help realise God's provision for the Freedom vision worldwide.

Achievements and Performance

The significant achievements during the year were:

- **Leadership:**
 - Our continued development of programmes designed to support Christians in leadership, reaching 300+ leaders in the period, through:
 - Online Freedom Courses for Leaders, including Freedom In Christ Course (x3), Freed To Lead (x2), Grace Course, disciple and Keys To Health & Wholeness
 - Transform – our 9-month personal journey for leaders - attracted over 20 participants supported by a voluntary team of Hub Leaders, with two retreats.
 - Personal Freedom Appointments for 30+ leaders, along with numerous one-on-one support meetings between our Regional Representatives and leaders looking to establish Freedom in Christ in their church or ministry.
 - We planned A new Freed To Lead 2 Retreat entitled “Leadership for the Longhaul” which was held in the first week of July 2024.
- **Discipleship:**
 - The continued development and sale of Discipleship Resources to equip churches with the material they need for a fruitful, church-wide discipleship strategy. Sales continued to recover post-Covid, with increasing numbers of churches running Freedom In Christ courses.
 - A brand new Grace Course produced in partnership with RightNow Media and YouVersion was filmed in October 2023, and due to be launched in Autumn 2024.
 - “Alive in Christ”, a resource produced in partnership with ReSource to communicate the Freedom In Christ message more suitably for traditional congregations, was launched.
- **Training:**
 - We continued to develop our Training Modules for Church Teams, and ran training webinars.
- **Organisational:**
 - We supported the Freedom In Christ Africa Leaders Conference held in May 2024, bringing together over 30 FIC leaders from 9 countries.
 - We developed a new website template for international FIC offices to communicate to the church in their countries.
 - Supported the ongoing development of Freedom In Christ International through UK team members leading in the areas of Training, Communications and Prayer.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2024

Plans for Future Periods

Launch the new Grace Course.

Re-write and film retreat material for TRANSFORM, our 9-month international leadership development programme.

Continue to offer Online Courses for Christian leaders, with Freedom Appointments so that leaders can be strengthened and flourish where they lead.

Support the further development of new resources "Walking Into Freedom", a new Youth Course, and the Marriage Course.

Rollout a new international website strategy that gives every FIC Country Office a branded, easy-to-use website with an in-built platform for delivering Freedom In Christ courses digitally.

Continue to grow and develop our teams of volunteers into every region of the UK, appointing Regional Co-ordinators and Prayer Co-ordinators for every region.

Build our Friends of FIC programme to further strengthen our financial foundations.

Reach every church in the UK with the freedom message, inviting them to consider using Freedom In Christ resources.

Financial Review

Presentation of the financial statements

The financial statements have been prepared in accordance with The Charities Act (Accounts and Reports) Regulations and The Charity Commission Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102 2015).

Reserves Policy

The Trustees have set a policy on reserves that there should be sufficient for normal expenditure of a minimum of 3 months, and maximum of 12 months. During the financial year, the reserves were in this range.

Investment Policy

Funds that are not required to meet expenditure are invested in the short term in a deposit account operated by CAF Bank Ltd. The Charity therefore does not seek to invest for the sake of income.

Principal funding resources

The total income from all sources for the year ended 30 June 2023 was £243,714 (an increase of 10%) and total expenditure was £240,761 (an increase of 5%).

Restricted income, received as restricted donations, was £25,141 (10% of all income against 12% of income last year)

Unrestricted income was £218,573 (90% of all income, against 88% of income last year) .

The largest element of unrestricted income was sales of materials (47% of unrestricted income against 50% last year) Donations were 43%, up from 42% last year, and 15% up in value terms.

The Charity continues to develop fund-raising strategies that will further increase the proportion of income arising from individual donations and from churches.

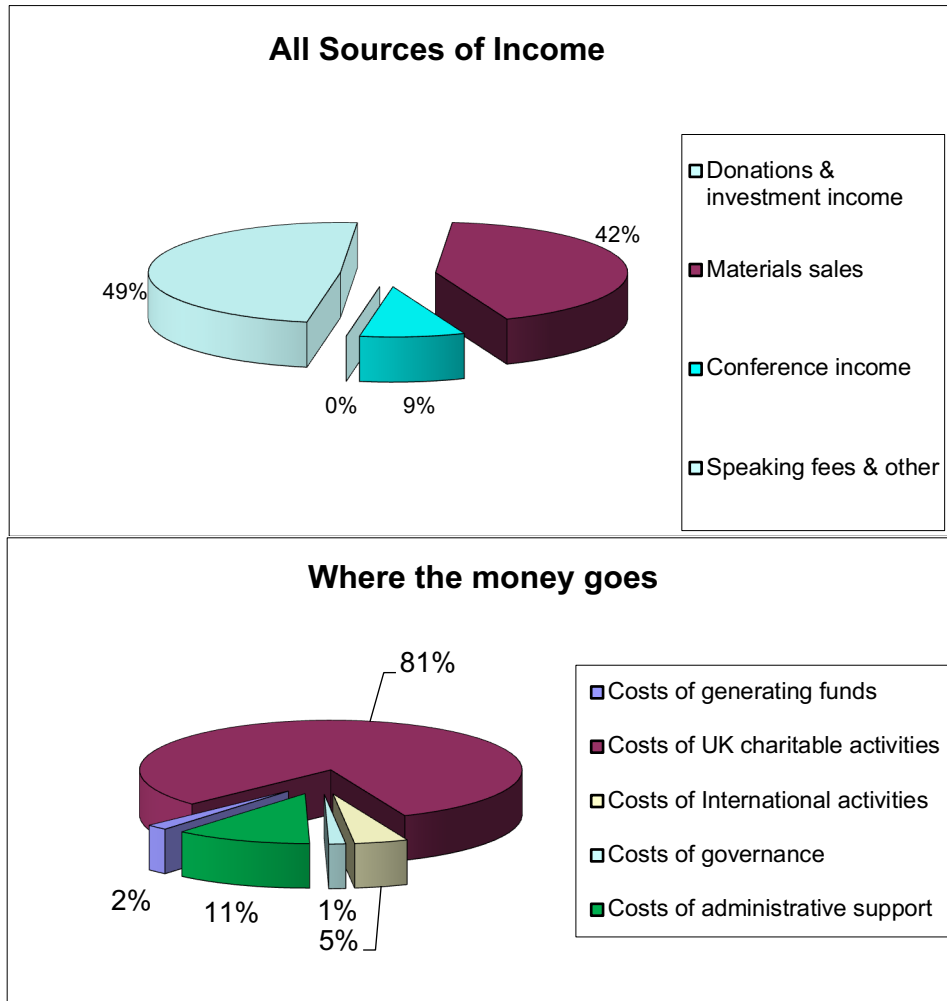
The Charity enjoys the free use of a medium sized office that is ample for its needs. Good use is made of open-source web-based systems to simplify order management and stock

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2024

control as well as facilitating on-line giving to specific projects. This has reduced the need for further staff.

Administrative costs have risen to about 11% of total expenditure (LY 9%). Charitable activities include conferences and workshops in the UK and abroad, the purchase of resources for sale and the development of further resources for use in the UK and internationally.



Statement of Directors Responsibilities

The Charities Act and the Companies Act require the Directors (who are also the trustees for Charity Law) to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the directors follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2024

- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' Report, and the responsibility of the independent examiner in relation to the Directors' Report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102 2015) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Members of the Trustee Body

The Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

In accordance with company law, as the directors of the company, we certify that:

- so far as we are aware, there is no relevant financial information of which the company's Independent Examiner was unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the Charity's Independent Examiner is aware of that information.

Independent Examiner

Dermot Woolliscroft was appointed as the charitable company's Independent Examiner and has expressed his willingness to act in that capacity.

Approved by the Trustees and signed on their behalf by:

S. Brewer

Date: 21st / March / 2025

Sarah Brewer (Chair of Trustees)

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2024

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 30 June 2024

	Note	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
General Donations (including tax recovered)	3	93,074	25,141	118,215	108,474
International Donations (including tax recovered)		-	-	-	-
Investment income		287	-	287	153
Incoming resources from charitable activities					
Materials sales		103,719	-	103,719	96,973
Conference income		21,493	-	21,493	15,625
Speaking Fees		-	-	-	-
Job Retention Scheme Grant		-	-	-	-
Total incoming resources		<u>218,573</u>	<u>25,141</u>	<u>243,714</u>	<u>221,225</u>
Resources expended					
Cost of generating voluntary income	4	4,324	-	4,324	15,032
Cost of International activities	4	10,875	-	10,875	11,361
Cost of UK charitable activities	4	169,345	25,141	194,486	182,604
Costs of governance	4	3,419	-	3,419	2,849
Costs of administrative support	4	27,658	-	27,658	18,315
Total resources expended		<u>215,621</u>	<u>25,141</u>	<u>240,762</u>	<u>230,162</u>
Net incoming resources					
Total funds at 1 July 2023 b/fwd		37,281	-	37,281	46,218
Net income / (expenditure) for the year		2,952	-	2,952	(8,937)
Total funds at 30 June 2024 c/fwd	12	<u><u>40,233</u></u>	<u><u>-</u></u>	<u><u>40,233</u></u>	<u><u>37,281</u></u>

See note 13 for the Prior Year Statement of Financial Activities

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2024

Balance Sheet as at 30 June 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	7		854		-
Current assets					
Stock		25,606		27,013	
Debtors	8	6,772		2,096	
Cash at bank and in hand		<u>40,590</u>		<u>37,525</u>	
		72,968		66,634	
Creditors: amounts falling due within one year	9	9,589		5,353	
Provisions	10	<u>24,000</u>		<u>24,000</u>	
		33,589		29,353	
Net current assets			39,379		37,281
Net assets	11		<u>40,233</u>		<u>37,281</u>
Funds					
Unrestricted funds			40,233		37,281
Restricted funds			-		-
Total funds	12		<u>40,233</u>		<u>37,281</u>

In preparing these financial statements:

- (a) The trustees are of the opinion that the company is entitled to the exemption from audit conferred by Section 477 of the Companies Act 2006;
- (b) No notice has been deposited under Section 476 of the Companies Act 2006, and
- (c) The trustees acknowledge their responsibilities for:
- (i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its income and expenditure for the financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard FRS 102 (effective January 2015).

Approved by the trustees on 21/3/25 and signed on their behalf by:

S. Brewer

Sarah Brewer Chair of Trustees

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2024

Notes forming part of the financial statements for the year ended 30 June 2024

1. Accounting policies.

- a) The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard FRS102 (effective January 2015) the Companies Act 2006 and the Charities SORP (FRS102).
- b) Voluntary income is received by way of donations, gifts and tax recoverable, and is included in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- c) Investment income is included when receivable.
- d) Incoming resources from sales of materials is included when receivable.
- e) Resources expended are recognised in the period in which they are incurred.
- f) Expenditure is recognised on an accruals basis. Details of the allocation of this expenditure is shown under Note 4 headed, "Total Resources Expended".
- g) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, Computer Equipment is estimated at 3 years, all other equipment is estimated at 4 years. Items of equipment are capitalised where the purchase price exceeds £250.
- h) Stocks are valued at the lower of cost or net realisable value, exclusive of VAT.
- i) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose.
- j) Restricted funds are to be used for specific purposes as laid down by the donors.

2. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

3. Donations received (including tax recoverable)

This comprises:

General Donations
International Donations
Restricted Donations - Next Gen

	2024	2023
	£	£
General Donations	93,074	80,900
International Donations	-	-
Restricted Donations - Next Gen	25,141	27,574
	<u>118,215</u>	<u>108,474</u>

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2024

4. Total Resources Expended

	Cost of generating voluntary income	Cost of International activities	Cost of UK charitable activities	Cost of governance	Costs of administrative support	Total 2024	Total 2023
Attributed %age	3.3%	8.3%	77.1%	2.8%	8.5%		
Unrestricted	£	£	£	£	£	£	£
Staff costs	4,324	10,875	101,021	3,669	11,137	131,026	116,569
Other UK Meetings	-	-	-	-	-	-	174
Marketing	-	-	-	-	-	-	1,728
Internet site expenses	-	-	-	-	10,760	10,760	9,706
Conference expenditure	-	-	15,668	-	-	15,668	10,250
Freedomstream royalties	-	-	7,183	-	-	7,183	6,904
Cost of materials sales	-	-	35,702	-	-	35,702	27,370
Freedom appointments						-	-
Teaching team / training						-	-
Other Ministries						-	195
FICMI Overseas visits						-	-
Europe/Intl leaders conference						-	2,814
Advertising and PR					149	149	-
International Giving			6,382			6,382	11,560
Telephone					811	811	140
Postage					181	181	5,889
Stationery					216	216	389
Rent /rates/office move (incl electricity)						-	-
Office and sundry expenses					4,404	4,404	1,380
Office Cleaning						-	-
Travel - general						-	504
Subscriptions						-	651
Software licences/Support						-	1,446
Minor office equipment						-	372
Insurance						-	636
Professional fees				(250)		(250)	250
Credit Card charges			2,969			2,969	2,674
Depreciation & loss on disposal			420			420	987
Total unrestricted	4,324	10,875	169,345	3,419	27,658	215,621	202,588
Restricted							
Development of FICM Youth and Young Ac	-	-	25,141	-	-	25,141	27,574
Total restricted	-	-	25,141	-	-	25,141	27,574
Combined Total	4,324	10,875	194,486	3,419	27,658	240,762	230,162

See note 14 for the Prior Year Total Resources expended

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2024

Notes forming part of the financial statements for the year ended 30 June 2024 (cont'd)

	2024	2023	
5. Staff Costs			
	£	£	
Wages & Salaries	136,326	126,289	
Employer's National Insurance	5,980	5,320	
Pension costs	13,633	12,534	
Other staff costs	228		
	<u>156,167</u>	<u>144,143</u>	
Staff costs included restricted costs (£25,141)			
The average number of full time equivalent employees:			
All categories	4.0	4.0	
6. Trustees expenses & remuneration			
	£	£	
Attending meetings, briefings & conferences	-	-	
Remuneration	-	-	
	<u>-</u>	<u>-</u>	
7. Tangible fixed assets			
	Office & IT equipment	Office & IT equipment	
	£	£	
Cost			
At 1 July 2023	14,543	14,543	
Additions in the year	1,274	-	
Deletions in the year			
At 30 June 2024	<u>15,817</u>	<u>14,543</u>	
Depreciation			
At 1 July 2023	14,543	13,556	
Charge for the year	420	987	
Deletions in the year			
At 30 June 2024	<u>14,963</u>	<u>14,543</u>	
Net book value at 30 June 2024	<u>854</u>	<u>-</u>	
Net book value at 30 June 2023	<u>-</u>	<u>-</u>	
8. Debtors			
	£	£	
Trade debtors	785	-	
Other Debtors	1,372	2,060	
Taxation and social security	2,553		
Prepayments	2,062	36	
	<u>6,772</u>	<u>2,096</u>	
9. Creditors: amounts falling due within one year			
	£	£	
Taxation and social security	1,544	1,700	
Due to Freedom in Christ Ministries Intl	449	5	
Other creditors and accruals	7,596	3,648	
	<u>9,589</u>	<u>5,353</u>	
10 Provisions for future liabilities			
	£	£	
Relocation provision	<u>24,000</u>	<u>24,000</u>	
The current office/warehouse premises are provided rent and rates free, but the charity could be expected to relocate at very short notice. A provision of £24,000 has therefore been made to cover future costs of relocating etc.			
11 Analysis of net assets between funds			
	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	854	-	854
Current assets	72,968	-	72,968
Current liabilities	(33,589)	-	(33,589)
Net assets at 30 June 2024	<u>40,233</u>	<u>-</u>	<u>40,233</u>

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2024

See note 15 for the Prior Year Analysis of net assets between funds

12 Movements in funds

	At 30th June 2023 £	Incoming Resources £	Outgoing Resources £	At 30th June 2024 £
Unrestricted funds:	<u>37,281</u>	<u>218,573</u>	<u>215,621</u>	<u>40,233</u>
Restricted funds:				
Development of FICM Youth and Young Adults	-	25,141	25,141	-
Total Restricted funds	<u>-</u>	<u>25,141</u>	<u>25,141</u>	<u>-</u>
Total funds	<u>37,281</u>	<u>243,714</u>	<u>240,762</u>	<u>40,233</u>

See note 16 for the Prior Year Movements in funds

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2024

Notes forming part of the financial statements for the year ended 30 June 2024 (cont'd)

13 Prior Year Statement of Financial Activities (including Income and Expenditure Account)

		2023	2023	2023	2022
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
General Donations (including tax recovered)	3	80,900	27,574	108,474	95,663
International Donations (including tax recovered)		-	-	-	-
Investment income		153	-	153	22
Incoming resources from charitable activities					
Materials sales		96,973	-	96,973	77,934
Conference income		15,625	-	14,355	12,247
Speaking Fees		-	-	-	-
Job Retention Scheme Grant		-	-	-	4,208
Total incoming resources		<u>193,651</u>	<u>27,574</u>	<u>219,955</u>	<u>190,074</u>
Resources expended					
Cost of generating voluntary income	14	15,032	-	15,032	13,632
Cost of International activities	14	11,361	-	11,361	7,535
Cost of UK charitable activities	14	155,030	27,574	181,334	171,493
Costs of governance	14	2,849	-	2,849	2,512
Costs of administrative support	14	18,315	-	18,315	15,780
Total resources expended		<u>202,588</u>	<u>27,574</u>	<u>228,892</u>	<u>210,952</u>
Net incoming resources					
Total funds at 1 July 2022 b/fwd		46,218	-	46,218	67,096
Net income / (expenditure) for the year		(8,937)	-	(8,937)	(20,878)
Total funds at 30 June 2023 c/fwd	12	<u>37,281</u>	<u>-</u>	<u>37,281</u>	<u>46,218</u>

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2024

Notes forming part of the financial statements for the year ended 30 June 2024 (cont'd)

14 Prior Year Total Resources Expended

	Cost of generating voluntary	Cost of International activities	Cost of UK charitable activities	Cost of governance	Costs of administrative support	Total 2023
	£	£	£	£	£	£
Unrestricted						
Staff costs	2,979	7,483	69,986	2,495	7,746	90,689
Employer's National Insurance	129	324	3,032	108	336	3,928
Pension	295	740	6,925	247	766	8,974
Other UK Meetings	-	-	-	-	174	174
Marketing	1,728	-	-	-	-	1,728
Internet site expenses	9,706	-	-	-	-	9,706
Conference expenditure	-	-	10,250	-	-	10,250
Freedomstream royalties	-	-	6,904	-	-	6,904
Cost of materials sales	-	-	27,370	-	-	27,370
Intercessory team	-	-	12,978	-	-	12,978
Freedom appointments	-	-	-	-	-	-
Teaching team / training	-	-	-	-	-	-
Other Ministries	195	-	-	-	-	195
FICMI Overseas visits	-	-	-	-	-	-
Europe/Intl leaders conference	-	2,814	-	-	-	2,814
International Giving	-	-	11,560	-	-	11,560
Telephone	-	-	-	-	140	140
Postage	-	-	5,889	-	-	5,889
Stationery	-	-	-	-	389	389
Rent /rates/office move (incl electricity)	-	-	-	-	-	-
Office and sundry expenses	-	-	-	-	1,380	1,380
Office Cleaning	-	-	-	-	-	-
Travel - general	-	-	-	-	504	504
Subscriptions	-	-	-	-	651	651
Software licences/Support	-	-	-	-	1,446	1,446
Minor office equipment	-	-	-	-	372	372
Insurance	-	-	136	-	500	636
Professional fees	-	-	-	-	250	250
Credit Card charges	-	-	-	-	2,674	2,674
Depreciation & loss on disposal	-	-	-	-	987	987
Total unrestricted	15,032	11,361	155,030	2,849	18,315	202,588
Restricted						
Development of FICM Youth and Young	-	-	27,574	-	-	27,574
Total restricted	-	-	27,574	-	-	27,574
Combined Total	15,032	11,361	182,604	2,849	18,315	230,162

15 Prior year Analysis of net assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	-	-
Current assets	66,634	-	66,634
Current liabilities	(29,353)	-	(29,353)
Net assets at 30 June 2023	37,281	-	37,281

16 Prior Year Movements in funds

	At 30th June 2022	Incoming Resources	Outgoing Resources	At 30th June 2023
	£	£	£	£
Unrestricted funds:	46,218	193,651	202,588	37,281
Restricted funds:				
Development of FICM Youth and Young Adults	-	27,574	27,574	-
Total Restricted funds	-	27,574	27,574	-
Total funds	46,218	221,225	230,162	37,281

FREEDOM IN CHRIST MINISTRIES

England & Wales - Charity number 1082555

Accounts



**FREEDOM
IN CHRIST**

Freedom in Christ Ministries

(A company limited by guarantee)

**Report and Unaudited Financial Statements
For the Year Ended 30 June 2023**

**Charity number 1082555
Company number 3984116
(Registered in England & Wales)**

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2023

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Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2023

Reference and Administrative Information

Charity Name	Freedom in Christ Ministries
Charity Registration No.	1082555
Company Registration No.	3984116
Registered Office and operational address	4 Beacontree Plaza, Gillette Way, Reading RG2 0BS

Trustees/Directors

Sarah Brewer, Chair
Sheila Hendley
Rodney Woods
David Wren

Secretary

Rob Davies

Executive Director

Rob Davies

Independent Examiner

Dermot Woolliscroft
ACA (RETIRED), CTA (RETIRED)
Watersedge, Tithe Barn Drive
Bray
Berkshire
SL6 2DF

Bankers

CAFCash Ltd, Kings Hill, Kent ME19 4TA
NatWest Bank plc, Market Place, Reading, RG1 2EP

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2023

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 2 May 2000 and registered as a charity on 22 September 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustee Body

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Trustee Body. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

New Trustees are recruited by direct invitation from the existing Board of Trustees and are identified either by the Board of Trustees or by referral to the Trustees. In extending invitations account is taken of the skills present and needed around the Board table. Potential Trustees are invited to attend Trustee meetings as observers and enabled to familiarise themselves with the organisation. Once mutual agreement as to the suitability of the appointment has been established new Trustees may be appointed to serve in association with the Board of Trustees until the next round of Board elections.

Trustee Induction and Training

Currently new Trustees receive familiarisation during the pre-election period of their association with the Board. Familiarisation includes: sitting in on Trustee meetings; a tour of the facilities and meeting key personnel; introduction to the various aspects of the work, including strategic planning documents. Relevant guidance publications from regulatory bodies are provided to all new Trustees. In addition Trustees receive updates through the quarterly Board meetings and through interim briefing communications. If deemed necessary, Trustees will be encouraged to attend relevant training and refresher courses on an ongoing basis.

Risk Management

The Trustees carry out an annual review of the Board's objectives and policies, including risk assessments, and confirm there were no new major risks to which the Charity is exposed. The chief areas assessed were: business interruption, financial, compliance, governance, safety of clients and staff, and reputation. Responsibility for ongoing monitoring and action rests with the Trustees delegated to the Executive Director.

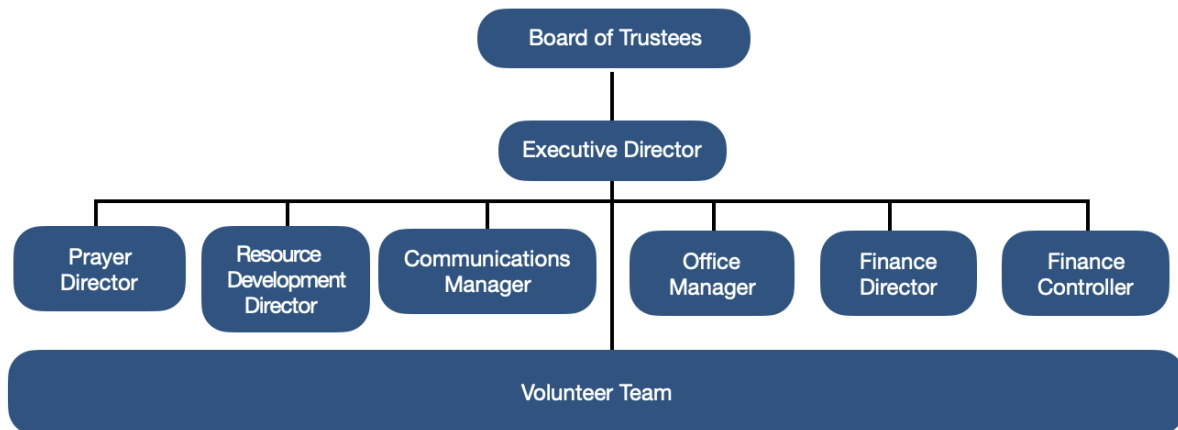
Organisational Structure

Day to day operational leadership is delegated by the Board of Trustees to an Executive Director (ED) who is supported by a management team organised as shown on the next page. The Board of Trustees is a policy making Board, having adopted the Carver principles of governance. It sets policies that limit the freedom of the Executive Director where that is needed and sets policies for the strategic ends of the Charity for a rolling 3-5 year plan that is reviewed each year. For governance, the Board of Trustees interfaces only with the Executive Director, who is free to make decisions within the bounds of the strategic plan and governance parameters. The ED provides a report to the quarterly Board meetings that records progress against objectives and the strategic plan, and any exceptions to governance parameters.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2023

Organisation Chart



Related Parties

The Charity operates under the aegis of Freedom in Christ Ministries International and has links with Freedom in Christ Ministries organisations and representatives operating in over 30 countries throughout the world. These informal links provide for the sharing of ideas and issues as well as for mutual support and encouragement.

Objectives and Activities

Charitable Objects

- 1 To advance the Christian faith through the teaching of Christian doctrine and principles and the pastoral care of Christian people.
- 2 To advance the education and training of persons in Christian churches of all denominations in counselling and pastoral skills based upon Christian doctrine.

Primary Objective

The Charity's Primary Objective is:

Our heart is to see the UK Church free to bring transformation to people, groups, communities, and the nation.

We will do this by equipping Christian leaders through training and resources to build up the body of Christ to

1. Adopt a truly biblical and effective approach to discipleship characterised by the "Three Ts" of the Freedom In Christ message – Truth, Turning and Transformation.
2. Apply that approach to individual Christians, Marriages, Churches and Ministries; of every generation, every tribe, and every nation throughout the UK.
3. Cooperate with other leaders in maintaining the unity of the spirit through the bond of peace to bring about a new openness to the gospel.

Out of a spirit of generosity, Freedom in Christ Ministries UK embraces its role to help Freedom in Christ Ministries International develop new resources, refresh current resources, and to help develop and support FIC ministries in other countries of the world.

The trustees set aside a meeting in the annual cycle to review the Carver "Ends" policies and to set objectives for the coming year, taking into account the Charity Commission's guidance on public benefit, and, in particular, the specific guidance for charities for the advancement of religion.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2023

Strategic Objectives in Support of the Primary Objective

The following Strategic Objectives are designed to support our primary objective:

1. **Go Wider:** efficiently and relevantly **train** and **resource** Christians in leadership in the UK to make fruitful disciples in (a) Every generation (b) Every nationality and (c) Every region of the UK with the Freedom In Christ approach to discipleship.
2. **Go Deeper:** encourage UK Christians in leadership of every generation, tribe and nation to go deeper into (a) Personal freedom and fruitfulness (b) Discipling others including those with life-controlling issues and (c) Facilitating corporate freedom in Marriages, Churches, Ministries and Communities, through up-to-date **training** and **resources**.
3. **Go Global:** cooperate with FICMI to (a) Initiate and produce up-to-date resources and training (b) Connect and share lessons learned in the UK with other FICM National Reps and their teams and (c) Help realise God's provision for the Freedom vision worldwide.

Achievements and Performance

The significant achievements during the year were:

- **Leadership:**
 - Our continued development of programmes designed to support Christians in leadership, reaching 200+ leaders in the period, through:
 - Online Freedom Courses for Leaders, including Freedom In Christ Course (x2), Freed To Lead (x2), Grace Course, and Keys To Health & Wholeness
 - Transform – our 9-month personal journey for leaders - attracted over 30 participants supported by a voluntary team of Hub Leaders.
 - Personal Freedom Appointments for 30+ leaders, along with numerous one-on-one support meetings with between our Regional Representatives and leaders looking to establish Freedom in Christ in their church or ministry.
- **Discipleship Resources:**
 - The continued development and sale of Discipleship Resources to equip churches with the material they need for a fruitful, church-wide discipleship strategy. Sales of participant guides across all our courses increased year-on-year, in part due to the lifting of COVID-19 restrictions. The UK ministry supported the continued development of a new Youth Course and new Grace Course in the period.
 - A new “simplified” Freedom In Christ Course, suitable for those that find the current format and message inaccessible, was developed further and piloted throughout 2023.
 - A new course suitable for more traditional church settings was developed and piloted with ReSource in the period and was launched in Nov 2023 as “Alive In Christ”.
- **Training:**
 - We continued to re-develop our Training Modules for Church Teams, and piloted them both as online webinars and in-person training events.
- **Organisational:**
 - Appointed a Comms Manager to expand and develop our communications to stakeholders, through a monthly Prayer Letter, Termly Newsletter, Video, Blog, Website, and Social Media.
 - Ran a Sponsored “Challenge Events” including a mountain hike and sky-dive with a target of raising £50k for the ongoing development of the UK ministry.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2023

- Continued to develop an International Website Strategy for all the FIC National offices based on a template.
- Supported the ongoing development of Freedom In Christ International through membership of various working teams and financial support.

Plans for Future Periods

Continue to develop Transform, and our Online Courses for Christians in leadership, by expanding the team trained to deliver it.

Continue to develop the following resources: Grace Course, Youth Course, the accessible version of Freedom In Christ.

Launch our new Training Modules for Church Teams

Roll out the National Website strategy to the Freedom In Christ National Offices.

Develop our funding strategy with a focus on increasing regular support from donors and accessing any Trusts and Grants keen to support our work.

Continue to grow and develop our teams of volunteers into every region of the UK

Reach out to and help equip the international church in the UK

Financial Review

Presentation of the financial statements

The financial statements have been prepared in accordance with The Charities Act (Accounts and Reports) Regulations and The Charity Commission Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102 2015).

Reserves Policy

The Trustees have set a policy on reserves that there should be sufficient for normal expenditure of a minimum of 3 months, and maximum of 12 months. During the financial year, the reserves were in this range.

Investment Policy

Funds that are not required to meet expenditure are invested in the short term in a deposit account operated by CAF Bank Ltd. The Charity therefore does not seek to invest for the sake of income.

Principal funding resources

The total income from all sources for the year ended 30 June 2023 was £221,225 (an increase of 16%) and total expenditure was £230,162 (an increase of 9%).

Restricted income, received as restricted donations, was £27,754 (12% of all income against 15% of income last year)

Unrestricted income was £193,651 (88% of all income, against 85% of income last year) .

The largest element of unrestricted income was sales of materials (50% of unrestricted income against 48% last year) Donations were 42%, up from 41% last year, and 21% up in value terms.

The Charity continues to develop fund-raising strategies that will further increase the proportion of income arising from individual donations and from churches.

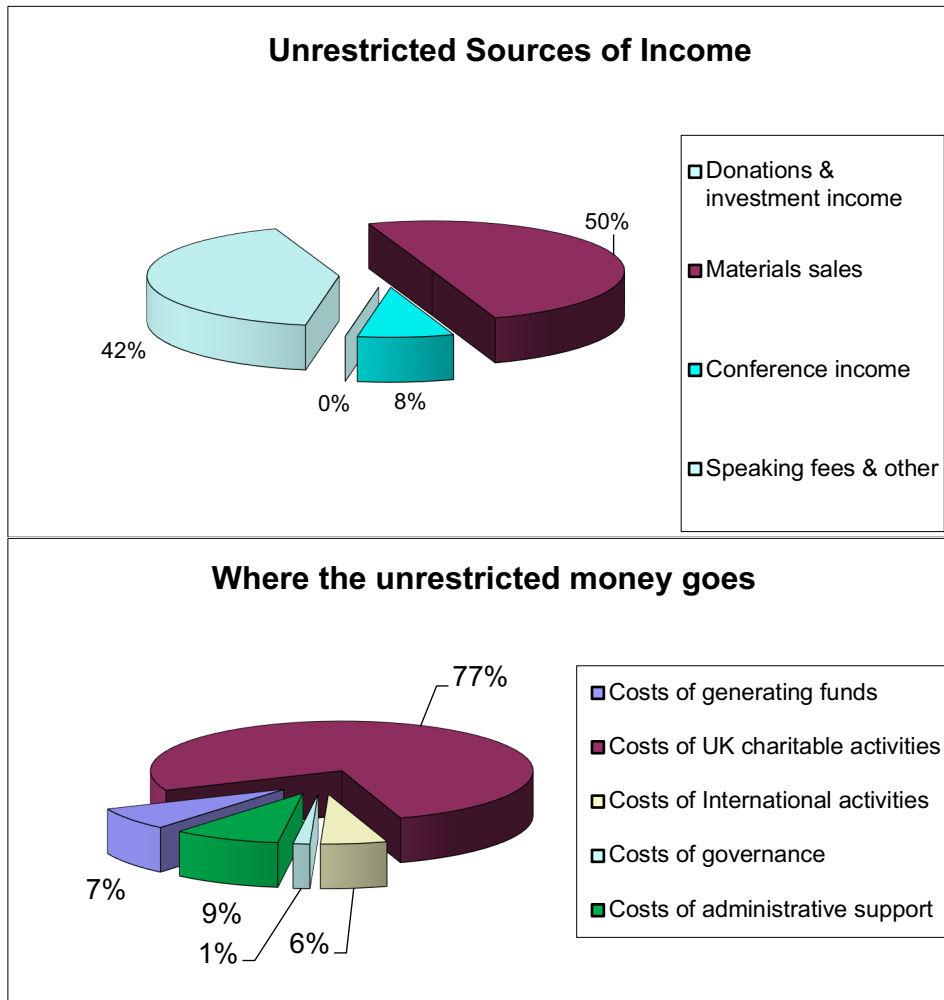
The Charity enjoys the free use of a medium sized office that is ample for its needs. Good use is made of open-source web-based systems to simplify order management and stock

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2023

control as well as facilitating on-line giving to specific projects. This has reduced the need for further staff.

Administrative costs remain at about 9% of total expenditure (LY 9%). Charitable activities include conferences and workshops in the UK and abroad, the purchase of resources for sale and the development of further resources for use in the UK and internationally.



Statement of Directors Responsibilities

The Charities Act and the Companies Act require the Directors (who are also the trustees for Charity Law) to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the directors follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2023

- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' Report, and the responsibility of the independent examiner in relation to the Directors' Report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102 2015) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Members of the Trustee Body

The Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

In accordance with company law, as the directors of the company, we certify that:

- so far as we are aware, there is no relevant financial information of which the company's Independent Examiner was unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the Charity's Independent Examiner is aware of that information.

Independent Examiner

Dermott Woolliscroft was appointed as the charitable company's Independent Examiner and has expressed his willingness to act in that capacity.

Approved by the Trustees and signed on their behalf by:

Sarah Brewer

Date: 22nd / March / 2024

Sarah Brewer (Chair of Trustees)

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2023

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of Freedom in Christ UK for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed by:

Dermot Wooliscroft

Date 20 / FEBRUARY / 2024

Dermot Woolliscroft
ACA (RETIRED), CTA (RETIRED)
Watersedge, Tithe Barn Drive
Bray
Berkshire
SL6 2DF

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2023

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 30 June 2023

	Note	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
General Donations (including tax recovered)	3	80,900	27,574	108,474	95,663
International Donations (including tax recovered)		-	-	-	-
Investment income		153	-	153	22
Incoming resources from charitable activities					
Materials sales		96,973	-	96,973	77,934
Conference income		15,625	-	15,625	12,247
Speaking Fees		-	-	-	-
Job Retention Scheme Grant		-	-	-	4,208
Total incoming resources		193,651	27,574	221,225	190,074
Resources expended					
Cost of generating voluntary income	4	15,032	-	15,032	13,632
Cost of International activities	4	11,361	-	11,361	7,535
Cost of UK charitable activities	4	155,030	27,574	182,604	171,493
Costs of governance	4	2,849	-	2,849	2,512
Costs of administrative support	4	18,315	-	18,315	15,780
Total resources expended		202,588	27,574	230,162	210,952
Net incoming resources					
Total funds at 1 July 2022 b/fwd		46,218	-	46,218	67,096
Net income / (expenditure) for the year		(8,937)	-	(8,937)	(20,878)
Total funds at 30 June 2023 c/fwd	12	37,281	-	37,281	46,218

See note 13 for the Prior Year Statement of Financial Activities

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2023

Balance Sheet as at 30 June 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	7		987
Current assets			
Stock		27,013	
Debtors	8	2,096	
Cash at bank and in hand		37,525	
		66,634	
Creditors: amounts falling due within one year	9	5,353	
Provisions	10	24,000	
		29,353	
Net current assets			45231
Net assets	11	37,281	46,218
Funds			
Unrestricted funds		37,281	46,218
Restricted funds		-	-
Total funds	12	37,281	46,218

In preparing these financial statements:

- (a) The trustees are of the opinion that the company is entitled to the exemption from audit conferred by Section 477 of the Companies Act 2006;
- (b) No notice has been deposited under Section 476 of the Companies Act 2006, and
- (c) The trustees acknowledge their responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its income and expenditure for the financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard FRS 102 (effective January 2015).

Approved by the trustees on 22nd March 2024 and signed on their behalf by:

Sarah Brewer

Sarah Brewer Chair of Trustees

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2023

Notes forming part of the financial statements for the year ended 30 June 2023

1. Accounting policies.

- a) The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard FRS102 (effective January 2015) the Companies Act 2006 and the Charities SORP (FRS102).
- b) Voluntary income is received by way of donations, gifts and tax recoverable, and is included in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- c) Investment income is included when receivable.
- d) Incoming resources from sales of materials is included when receivable.
- e) Resources expended are recognised in the period in which they are incurred.
- f) Expenditure is recognised on an accruals basis. Details of the allocation of this expenditure is shown under Note 4 headed, "Total Resources Expended".
- g) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, Computer Equipment is estimated at 3 years, all other equipment is estimated at 4 years. Items of equipment are capitalised where the purchase price exceeds £250.
- h) Stocks are valued at the lower of cost or net realisable value, exclusive of VAT.
- i) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose.
- j) Restricted funds are to be used for specific purposes as laid down by the donors.

2. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

3. Donations received (including tax recoverable)

This comprises:

	2023	2022
	£	£
General Donations	80,900	66,706
International Donations	-	-
Restricted Donations - Next Gen	27,574	28,957
	108,474	95,663

4. Total Resources Expended

	Cost of generating voluntary income	Cost of International activities	Cost of UK charitable activities	Cost of governance	Costs of administrative support	Total 2023	Total 2022
	£	£	£	£	£	£	£
Unrestricted							
Staff costs	2,979	7,483	69,986	2,495	7,746	90,689	80,033
Employer's National Insurance	129	324	3,032	108	336	3,928	3,796
Pension	295	740	6,925	247	766	8,974	7,493
Other UK Meetings	-	-	-	-	174	174	-
Marketing	1,728	-	-	-	-	1,728	115
Internet site expenses	9,706	-	-	-	-	9,706	10,217
Conference expenditure	-	-	10,250	-	-	10,250	8,192
Freedomstream royalties	-	-	6,904	-	-	6,904	-
Cost of materials sales	-	-	27,370	-	-	27,370	26,748
Intercessory team	-	-	12,978	-	-	12,978	13,285
Freedom appointments	-	-	-	-	-	-	76
Teaching team / training	-	-	-	-	-	-	-
Other Ministries	195	-	-	-	-	195	-
FICMI Overseas visits	-	-	-	-	-	-	-
Europe/Intl leaders conference	-	2,814	-	-	-	2,814	180
International Giving	-	-	11,560	-	-	11,560	17,260
Telephone	-	-	-	-	140	140	840
Postage	-	-	5,889	-	-	5,889	5,691
Stationery	-	-	-	-	389	389	481
Rent /rates/office move (incl electricity)	-	-	-	-	-	-	-
Office and sundry expenses	-	-	-	-	1,380	1,380	507
Office Cleaning	-	-	-	-	-	-	-
Travel - general	-	-	-	-	504	504	278
Subscriptions	-	-	-	-	651	651	375
Software licences/Support	-	-	-	-	1,446	1,446	1,854
Minor office equipment	-	-	-	-	372	372	28
Insurance	-	-	136	-	500	636	847
Professional fees	-	-	-	-	250	250	(250)
Credit Card charges	-	-	-	-	2,674	2,674	3,090
Depreciation & loss on disposal	-	-	-	-	987	987	859
Total unrestricted	15,032	11,361	155,030	2,849	18,315	202,588	181,995

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2023

Restricted							
Development of FICM Youth and Young Adults	-	-	27,574	-	-	27,574	28,957
				144,143		133,640	
Total restricted	-	-	27,574	-	-	27,574	28,957
Combined Total	<u>15,032</u>	<u>11,361</u>	<u>182,604</u>	<u>2,849</u>	<u>18,315</u>	<u>230,162</u>	<u>210,952</u>

See note 14 for the Prior Year Total Resources expended

Notes forming part of the financial statements for the year ended 30 June 2023 (cont'd)

	2023	2022	
5. Staff Costs			
	£	£	
Wages & Salaries	126,289	117,182	
Employer's National Insurance	5,320	5,460	
Pension costs	12,534	10,998	
Staff costs include restricted related staff costs			
6. Trustees expenses & remuneration			
The average number of full time equivalent employees:			
All categories	4.0	4.0	
	£	£	
Attending meetings, briefings & conferences	-	-	
Remuneration	<u>-</u>	<u>-</u>	
7. Tangible fixed assets	Office & IT equipment	Office & IT equipment	
	£	£	
Cost			
At 1 July 2022	13,803	13,803	
Additions in the year	740	740	
Deletions in the year			
At 30 June 2023	<u>14,543</u>	<u>14,543</u>	
Depreciation			
At 1 July 2022	13,556	12,697	
Charge for the year	987	859	
Deletions in the year			
At 30 June 2023	<u>14,543</u>	<u>13,556</u>	
Net book value at 30 June 2023	<u>-</u>	<u>987</u>	
Net book value at 30 June 2022	<u>987</u>	<u>1,106</u>	
8. Debtors			
	£	£	
Trade debtors	-	1,344	
Other Debtors	2,060	225	
Prepayments	36	340	
	<u>2,096</u>	<u>1,909</u>	
9. Creditors: amounts falling due within one year			
	£	£	
Taxation and social security	1,700	1,692	
Due to Freedom in Christ Ministries Intl	5	679	
Other creditors and accruals	3,648	3,599	
	<u>5,353</u>	<u>5,970</u>	
10 Provisions for future liabilities			
	£	£	
Relocation provision	<u>24,000</u>	<u>24,000</u>	
The current office/warehouse premises are provided rent and rates free, but the charity could be expected to relocate at very short notice A provision of £24,000 has therefore been made to cover future costs of relocating etc.			
11 Analysis of net assets between funds	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	-	-
Current assets	66,634	-	66,634
Current liabilities	(29,353)	-	(29,353)
Net assets at 30 June 2023	<u>37,281</u>	<u>-</u>	<u>37,281</u>

See note 15 for the Prior Year Analysis of net assets between funds

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2023

12 Movements in funds

	At 30th June 2022 £	Incoming Resources £	Outgoing Resources £	At 30th June 2023 £
Unrestricted funds:	<u>46,218</u>	<u>193,651</u>	<u>202,588</u>	<u>37,281</u>
Restricted funds:				
Development of FICM Youth and Young Adults	-	27,574	27,574	-
Total Restricted funds	<u>-</u>	<u>27,574</u>	<u>27,574</u>	<u>-</u>
Total funds	<u>46,218</u>	<u>221,225</u>	<u>230,162</u>	<u>37,281</u>

See note 16 for the Prior Year Movements in funds

Notes forming part of the financial statements for the year ended 30 June 2023 (cont'd)

13 Prior Year Statement of Financial Activities (including Income and Expenditure Account)

	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
General Donations (including tax recovered)	3	66,706	28,957	95,663	91,306
International Donations (including tax recovered)		-	-	-	-
Investment income		22	-	22	3
Incoming resources from charitable activities					
Materials sales		77,934	-	77,934	80,164
Conference income		12,247	-	12,247	2,101
Speaking Fees		-	-	-	-
Job Retention Scheme Grant		4,208	-	4,208	26,893
Total incoming resources		<u>161,117</u>	<u>28,957</u>	<u>190,074</u>	<u>200,467</u>
Resources expended					
Cost of generating voluntary income	4	13,632	-	13,632	10,829
Cost of International activities	4	7,535	-	7,535	6,842
Cost of UK charitable activities	4	142,536	28,957	171,493	164,853
Costs of governance	4	2,512	-	2,512	2,282
Costs of administrative support	4	15,780	-	15,780	15,561
Total resources expended		<u>181,995</u>	<u>28,957</u>	<u>210,952</u>	<u>200,367</u>
Net incoming resources					
Total funds at 1 July 2021 b/fwd		67,096	-	67,096	66,996
Net income / (expenditure) for the year		(20,878)	-	(20,878)	100
Total funds at 30 June 2022 c/fwd	12	<u>46,218</u>	<u>-</u>	<u>46,218</u>	<u>67,096</u>

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2023

Notes forming part of the financial statements for the year ended 30 June 2023 (cont'd)

14 Total Resources Expended

	Cost of generating voluntary income	Cost of International activities	Cost of UK charitable activities	Cost of governance	Costs of administrative support	Total 2022
	£	£	£	£	£	£
Unrestricted						
Staff costs	2,592	6,505	61,645	2,168	7,123	80,033
Employer's National Insurance	161	410	3,088	137	-	3,796
Pension	247	620	5,742	207	677	7,493
Trustees expenses	-	-	-	-	-	-
Marketing	115	-	-	-	-	115
Internet site expenses	10,217	-	-	-	-	10,217
Conference expenditure	-	-	8,192	-	-	8,192
Creation new courses	-	-	-	-	-	-
Cost of materials sales	-	-	26,748	-	-	26,748
Intercessory team	-	-	13,285	-	-	13,285
Freedom appointments	-	-	76	-	-	76
Teaching team / training	-	-	-	-	-	-
Other Ministries	-	-	-	-	-	-
FICMI Overseas visits	-	-	-	-	-	-
UK Giving	-	-	180	-	-	180
International Giving	-	-	17,260	-	-	17,260
Telephone	-	-	756	-	84	840
Postage	150	-	5,386	-	155	5,691
Stationery	150	-	68	-	263	481
Rent /rates/office move (incl electricity)	-	-	-	-	-	-
Office and sundry expenses	-	-	-	-	507	507
Office Cleaning	-	-	-	-	-	-
Travel - general	-	-	-	-	278	278
Subscriptions	-	-	-	-	375	375
Software licences/Support	-	-	-	-	1,854	1,854
Minor office equipment	-	-	-	-	28	28
Insurance	-	-	110	-	737	847
Professional fees	-	-	-	-	(250)	(250)
Credit Card charges	-	-	-	-	3,090	3,090
Depreciation & loss on disposal	-	-	-	-	859	859
Total unrestricted	13,632	7,535	142,536	2,512	15,780	181,995
Restricted						
Development of FICM Youth and Young Adults	-	-	28,957	-	-	28,957
Total restricted	-	-	28,957	-	-	28,957
Combined Total	13,632	7,535	171,493	2,512	15,780	210,952

15 Prior year Analysis of net assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	987	-	987
Current assets	75,201	-	75,201
Current liabilities	(29,970)	-	(29,970)
Net assets at 30 June 2022	46,218	-	46,218

16 Prior Year Movements in funds

	At 30th June 2021	Incoming Resources	Outgoing Resources	At 30th June 2022
	£	£	£	£
Unrestricted funds:	67,096	161,117	181,995	46,218
Restricted funds:				
Development of FICM Youth and Young Adults	-	28,957	28,957	-
Total Restricted funds	-	28,957	28,957	-
Total funds	67,096	190,074	210,952	46,218

FREEDOM IN CHRIST MINISTRIES

England & Wales - Charity number 1082555

Accounts



**FREEDOM
IN CHRIST**

Freedom in Christ Ministries

(A company limited by guarantee)

**Report and Unaudited Financial Statements
For the Year Ended 30 June 2022**

**Charity number 1082555
Company number 3984116
(Registered in England & Wales)**

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2022

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Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2022

Reference and Administrative Information

Charity Name	Freedom in Christ Ministries
Charity Registration No.	1082555
Company Registration No.	3984116
Registered Office and operational address	4 Beacontree Plaza, Gillette Way, Reading RG2 0BS

Trustees/Directors

Sarah Brewer, Chair
Peter Costello (resigned 21st July 2021)
Sheila Hendley
Rodney Woods
David Wren

Secretary

Rob Davies

Executive Director

Rob Davies

Independent Examiner

Nigel Rivers, 3 Battlemead Close, Maidenhead, SL6 8LB

Bankers

CAFCash Ltd, Kings Hill, Kent ME19 4TA
NatWest Bank plc, Market Place, Reading, RG1 2EP

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2022

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 2 May 2000 and registered as a charity on 22 September 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustee Body

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Trustee Body. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

New Trustees are recruited by direct invitation from the existing Board of Trustees and are identified either by the Board of Trustees or by referral to the Trustees. In extending invitations account is taken of the skills present and needed around the Board table. Potential Trustees are invited to attend Trustee meetings as observers and enabled to familiarise themselves with the organisation. Once mutual agreement as to the suitability of the appointment has been established new Trustees may be appointed to serve in association with the Board of Trustees until the next round of Board elections.

Trustee Induction and Training

Currently new Trustees receive familiarisation during the pre-election period of their association with the Board. Familiarisation includes: sitting in on Trustee meetings; a tour of the facilities and meeting key personnel; introduction to the various aspects of the work, including strategic planning documents. Relevant guidance publications from regulatory bodies are provided to all new Trustees. In addition Trustees receive updates through the quarterly Board meetings and through interim briefing communications. If deemed necessary, Trustees will be encouraged to attend relevant training and refresher courses on an ongoing basis.

Risk Management

The Trustees carry out an annual review of the Board's objectives and policies, including risk assessments, and confirm there were no new major risks to which the Charity is exposed. The chief areas assessed were: business interruption, financial, compliance, governance, safety of clients and staff, and reputation. Responsibility for ongoing monitoring and action rests with the Trustees delegated to the Executive Director.

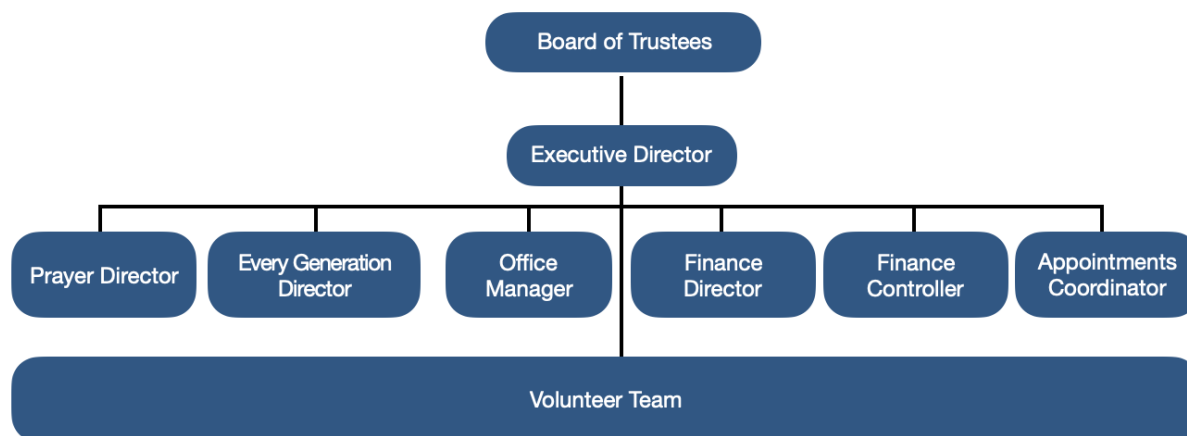
Organisational Structure

Day to day operational leadership is delegated by the Board of Trustees to an Executive Director (ED) who is supported by a management team organised as shown on the next page. The Board of Trustees is a policy making Board, having adopted the Carver principles of governance. It sets policies that limit the freedom of the Executive Director where that is needed and sets policies for the strategic ends of the Charity for a rolling 3-5 year plan that is reviewed each year. For governance, the Board of Trustees interfaces only with the Executive Director, who is free to make decisions within the bounds of the strategic plan and governance parameters. The ED provides a report to the quarterly Board meetings that records progress against objectives and the strategic plan, and any exceptions to governance parameters.

Organisation Chart

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2022



Related Parties

The Charity operates under the aegis of Freedom in Christ Ministries International and has links with Freedom in Christ Ministries organisations and representatives operating in over 30 countries throughout the world. These informal links provide for the sharing of ideas and issues as well as for mutual support and encouragement.

Objectives and Activities

Charitable Objects

- 1 To advance the Christian faith through the teaching of Christian doctrine and principles and the pastoral care of Christian people.
- 2 To advance the education and training of persons in Christian churches of all denominations in counselling and pastoral skills based upon Christian doctrine.

Primary Objective

The Charity's Primary Objective is:

Our heart is to see the UK Church free to bring transformation to people, groups, communities, and the nation.

We will do this by equipping Christian leaders through training and resources to build up the body of Christ to

1. Adopt a truly biblical and effective approach to discipleship characterised by the "Three Ts" of the Freedom In Christ message – Truth, Turning and Transformation.
2. Apply that approach to individual Christians, Marriages, Churches and Ministries; of every generation, every tribe, and every nation throughout the UK.
3. Cooperate with other leaders in maintaining the unity of the spirit through the bond of peace to bring about a new openness to the gospel.

Out of a spirit of generosity, Freedom in Christ Ministries UK embraces its role to help Freedom in Christ Ministries International develop new resources, refresh current resources, and to help develop and support FIC ministries in other countries of the world.

The trustees set aside a meeting in the annual cycle to review the Carver "Ends" policies and to set objectives for the coming year, taking into account the Charity Commission's guidance on public benefit, and, in particular, the specific guidance for charities for the advancement of religion.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2022

Activities in support of the Primary Objective

As well as updating our Primary Objective, the following top level objectives were adopted:

1. **Go Wider:** efficiently and relevantly **train** and **resource** every Christian leader in the UK to make fruitful disciples in (a) Every generation (b) Every nationality and (c) Every region of the UK with the Freedom In Christ approach to discipleship.
2. **Go Deeper:** encourage UK Christian leaders of every generation, tribe and nation to go deeper into (a) Personal freedom and fruitfulness (b) Discipling others including those with life-controlling issues and (c) Facilitating corporate freedom in Marriages, Churches, Ministries and Communities, through up-to-date **training** and **resources**.
3. **Go Global:** cooperate with FICMI to (a) Initiate and produce up-to-date resources and training (b) Connect and share lessons learned in the UK with other FICMI National Reps and their teams and (c) Help realise God's provision for the Freedom vision worldwide.

Achievements and Performance

The significant achievements during the year were:

- **Leadership:**
 - Our continued development of programmes designed to support Christians in leadership, reaching 300+ leaders in the period, through:
 - Online Freedom Courses for Leaders, including Freedom In Christ Course (x3), Freed To Lead (x3), Grace Course, disciple and Keys To Health & Wholeness
 - Transform – our 9-month personal journey for leaders - attracted over 30 participants supported by a voluntary team of Hub Leaders, and had its first in-person retreat since the pandemic which was very well received.
 - Personal Freedom Appointments for 30+ leaders, along with numerous one-on-one support meetings with between our Regional Representatives and leaders looking to establish Freedom in Christ in their church or ministry.
- **Discipleship:**
 - The continued development and sale of Discipleship Resources to equip churches with the material they need for a fruitful, church-wide discipleship strategy. Although sales remained low in the period due to the ongoing pandemic related restrictions, increasing numbers of churches ran online courses, and we were able to support the development of new resources, including an updated Youth Course and Grace Course, due for release in 2023.
 - A new “simplified” Freedom In Christ Course was developed, for those that find the current format and message inaccessible, ready to pilot in late 2022.
 - A partnership was started with ReSource to develop a course that communicates the Freedom In Christ message more suitably for traditional congregations.
 - We continued developing the Welsh Translation of the Freedom In Christ Course.
- **Training:**
 - We continued to re-develop our Training Modules for Church Teams, and piloted them both as online webinars and in-person training events.
- **Organisational:**
 - Appointed a new Comms Intern and started to develop further our Social Media presence.
 - Supported the ongoing development of Freedom In Christ International through membership of various teams and financial support.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2022

Plans for Future Periods

Film and produce the first suite of Training Modules

Continue to develop, and run TRANSFORM, and offer Online Courses for Christian leaders.

Support the further development of new resources, including the Welsh Translation, the simplified version, and the version for more traditional congregations, as well as the Youth Course, Grace Course, and Marriage Course.

Complete and launch a new international website strategy that gives every FIC Country Office a branded, easy-to-use website.

Continue to grow and develop our teams of volunteers into every region of the UK

Reach out to and help equip the international church in the UK

Financial Review

Presentation of the financial statements

The financial statements have been prepared in accordance with The Charities Act (Accounts and Reports) Regulations and The Charity Commission Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102 2015).

Reserves Policy

The Trustees have set a policy on reserves that there should be sufficient for normal expenditure of a minimum of 3 months, and maximum of 12 months. During the financial year, the reserves were in this range.

Investment Policy

Funds that are not required to meet expenditure are invested in the short term in a deposit account operated by CAF Bank Ltd. The Charity therefore does not seek to invest for the sake of income.

Principal funding resources

The total income from all sources for the year ended 30 June 2022 was £190,074 (a decrease of 5%) and total expenditure £210,952 (an increase of 5%).

Restricted income, received as restricted donations, was £28,957 (15% of all income in line with last year, but 5% down in value terms).

Unrestricted income was £161,117 (85% of all income, in line with last year but 5% down in value terms).

The largest element of unrestricted income was sales of materials (48%, 48% last year but 3% down in value terms), due to coronavirus impact. Donations were 41% up from 36% last year, and 10% up in value terms.

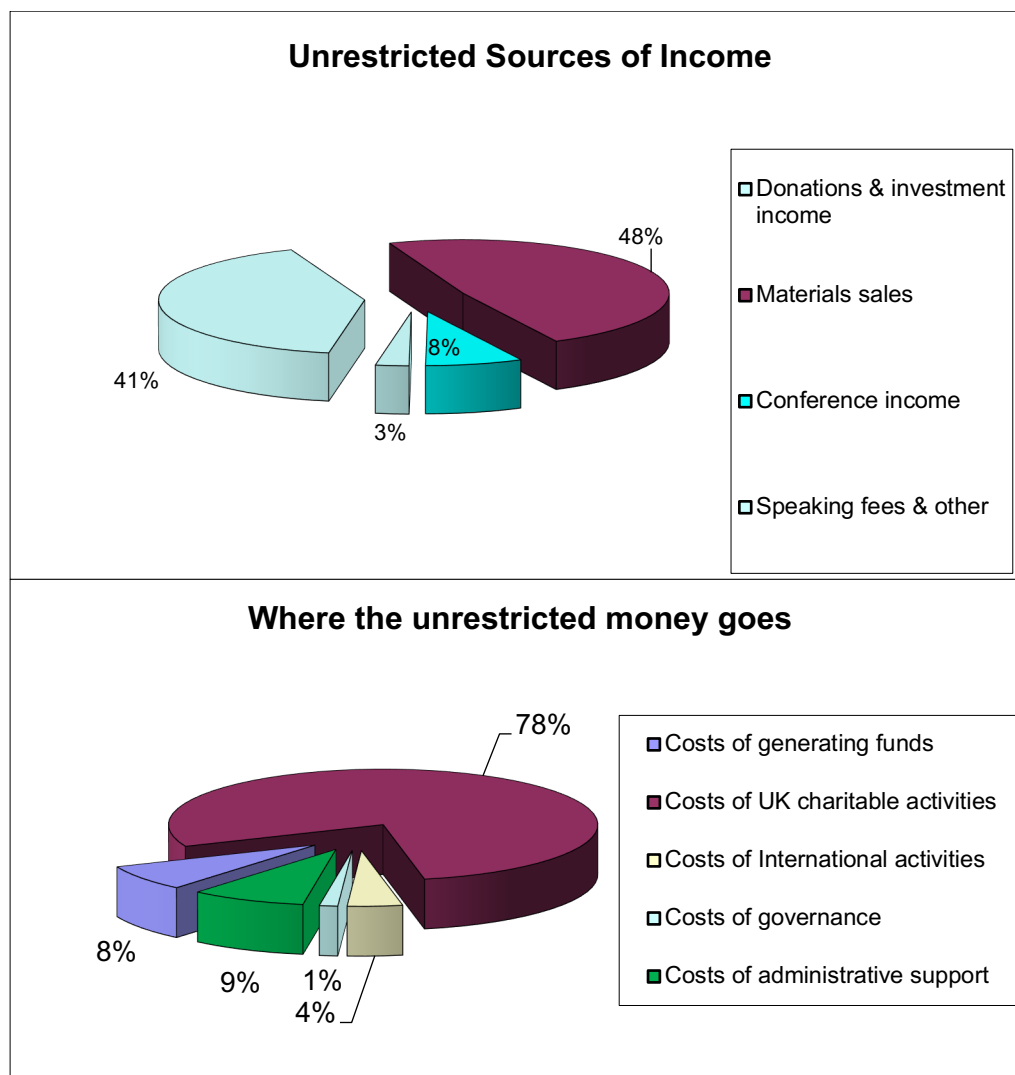
The Charity continues to develop fund-raising strategies that will further increase the proportion of income arising from individual donations and from churches.

The Charity enjoys the free use of a medium sized office that is ample for its needs. Good use is made of open-source web-based systems to simplify order management and stock control as well as facilitating on-line giving to specific projects. This has reduced the need for further staff.

Administrative costs are at about 9% of total expenditure (LY 9%). Charitable activities include conferences and workshops in the UK and abroad, the purchase of resources for sale and the development of further resources for use in the UK and internationally.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2022



Statement of Directors Responsibilities

The Charities Act and the Companies Act require the Directors (who are also the trustees for Charity Law) to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the directors follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2022

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' Report, and the responsibility of the independent examiner in relation to the Directors' Report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102 2015) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Members of the Trustee Body

The Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

In accordance with company law, as the directors of the company, we certify that:

- so far as we are aware, there is no relevant financial information of which the company's Independent Examiner was unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the Charity's Independent Examiner is aware of that information.

Independent Examiner

Nigel Rivers was appointed as the charitable company's Independent Examiner and has expressed his willingness to act in that capacity.

Approved by the Trustees and signed on their behalf by:

Sarah Brewer

Date: 01 / 02 / 2023

Sarah Brewer (Chair of Trustees)

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2022

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of Freedom in Christ UK for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed by:

Nigel Rivers

Date 06/ January / 2023

Nigel Rivers, ACA (retired)
3 Battlemead Close
Maidenhead
SL6 8LB

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2022

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 30 June 2022

	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
General Donations (including tax recovered)	3	66,706	28,957	95,663	91,306
International Donations (including tax recovered)		-	-	-	-
Investment income		22	-	22	3
Incoming resources from charitable activities					
Materials sales		77,934	-	77,934	80,164
Conference income		12,247	-	12,247	2,101
Speaking Fees		-	-	-	-
Job Retention Scheme Grant		4,208	-	4,208	26,893
Total incoming resources		<u>161,117</u>	<u>28,957</u>	<u>190,074</u>	<u>200,467</u>
Resources expended					
Cost of generating voluntary income	4	13,632	-	13,632	10,829
Cost of International activities	4	7,535	-	7,535	6,842
Cost of UK charitable activities	4	142,536	28,957	171,493	164,853
Costs of governance	4	2,512	-	2,512	2,282
Costs of administrative support	4	15,780	-	15,780	15,561
Total resources expended		<u>181,995</u>	<u>28,957</u>	<u>210,952</u>	<u>200,367</u>
Net incoming resources					
Total funds at 1 July 2021 b/fwd		67,096	-	67,096	66,996
Net income / (expenditure) for the year		(20,878)	-	(20,878)	100
Total funds at 30 June 2022 c/fwd	12	<u><u>46,218</u></u>	<u><u>-</u></u>	<u><u>46,218</u></u>	<u><u>67,096</u></u>

See note 13 for the Prior Year Statement of Financial Activities

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2022

Balance Sheet as at 30 June 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	7		987		1,106
Current assets					
Stock		26,955		14,162	
Debtors	8	1,909		1,070	
Cash at bank and in hand		<u>46,337</u>		<u>81,910</u>	
		75,201		97,142	
Creditors: amounts falling due within one year					
Provisions	9	5,970		7,152	
	10	<u>24,000</u>		<u>24,000</u>	
		29,970		31,152	
Net current assets			45,231		65,990
Net assets	11		<u>46,218</u>		<u>67,096</u>
Funds					
Unrestricted funds			46,218		67,096
Restricted funds			-		-
Total funds	12		<u>46,218</u>		<u>67,096</u>

In preparing these financial statements:

- (a) The trustees are of the opinion that the company is entitled to the exemption from audit conferred by Section 477 of the Companies Act 2006;
- (b) No notice has been deposited under Section 476 of the Companies Act 2006, and
- (c) The trustees acknowledge their responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its income and expenditure for the financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard FRS 102 (effective January 2015).

Approved by the trustees on 1st February 2023 and signed on their behalf by:

Sarah Brewer

Sarah Brewer Chair of Trustees

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2022

Notes forming part of the financial statements for the year ended 30 June 2022

1. Accounting policies.

- a) The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard FRS102 (effective January 2015) the Companies Act 2006 and the Charities SORP (FRS102).
- b) Voluntary income is received by way of donations, gifts and tax recoverable, and is included in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- c) Investment income is included when receivable.
- d) Incoming resources from sales of materials is included when receivable.
- e) Resources expended are recognised in the period in which they are incurred.
- f) Expenditure is recognised on an accruals basis. Details of the allocation of this expenditure is shown under Note 4 headed, "Total Resources Expended".
- g) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, Computer Equipment is estimated at 3 years, all other equipment is estimated at 4 years. Items of equipment are capitalised where the purchase price exceeds £250.
- h) Stocks are valued at the lower of cost or net realisable value, exclusive of VAT.
- i) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose.
- j) Restricted funds are to be used for specific purposes as laid down by the donors.

2. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

3. Donations received (including tax recoverable)

	2022	2021
	£	£
This comprises:		
General Donations	66,706	60,871
International Donations	-	-
Restricted Donations - French Office	-	275
Restricted Donations - Next Gen	28,957	30,160
	<u>95,663</u>	<u>91,306</u>

4. Total Resources Expended

	Cost of generating voluntary income	Cost of International activities	Cost of UK charitable activities	Cost of governance	Costs of administrative support	Total 2022	Total 2021
	£	£	£	£	£	£	£
Unrestricted							
Staff costs	2,592	6,505	61,645	2,168	7,123	80,033	69,483
Employer's National Insurance	161	410	3,088	137	-	3,796	3,242
Pension	247	620	5,742	207	677	7,493	4,639
Trustees expenses	-	-	-	-	-	-	-
Marketing	115	-	-	-	-	115	1,533
Internet site expenses	10,217	-	-	-	-	10,217	6,376
Conference expenditure	-	-	8,192	-	-	8,192	1,950
Creation new courses	-	-	-	-	-	-	-
Cost of materials sales	-	-	26,748	-	-	26,748	30,166
Intercessory team	-	-	13,285	-	-	13,285	12,087
Freedom appointments	-	-	76	-	-	76	253
Teaching team / training	-	-	-	-	-	-	(120)
Other Ministries	-	-	-	-	-	-	-
FICMI Overseas visits	-	-	-	-	-	-	-
UK Giving	-	-	180	-	-	180	195
International Giving	-	-	17,260	-	-	17,260	23,840
Telephone	-	-	756	-	84	840	610
Postage	150	-	5,386	-	155	5,691	5,932
Stationery	150	-	68	-	263	481	475
Rent /rates/office move (incl electricity)	-	-	-	-	-	-	-
Office and sundry expenses	-	-	-	-	507	507	894
Office Cleaning	-	-	-	-	-	-	-
Travel - general	-	-	-	-	278	278	-
Subscriptions	-	-	-	-	375	375	525
Software licences/Support	-	-	-	-	1,854	1,854	1,248
Minor office equipment	-	-	-	-	28	28	188
Insurance	-	-	110	-	737	847	581
Professional fees	-	-	-	-	(250)	(250)	-
Credit Card charges	-	-	-	-	3,090	3,090	2,770
Depreciation & loss on disposal	-	-	-	-	859	859	1,190
Total unrestricted	<u>13,632</u>	<u>7,535</u>	<u>142,536</u>	<u>2,512</u>	<u>15,780</u>	<u>181,995</u>	<u>168,057</u>
						-	
Restricted							
Donations for FICM France	-	-	-	-	-	-	2,150
Development of FICM Youth and Young	-	-	28,957	-	-	28,957	30,160
Total restricted	<u>-</u>	<u>-</u>	<u>28,957</u>	<u>-</u>	<u>-</u>	<u>28,957</u>	<u>32,310</u>
Combined Total	<u>13,632</u>	<u>7,535</u>	<u>171,493</u>	<u>2,512</u>	<u>15,780</u>	<u>210,952</u>	<u>200,367</u>

See note 14 for the Prior Year Total Resources expended

Notes forming part of the financial statements for the year ended 30 June 2022 (cont'd)

	2022	2021		
5. Staff Costs				
	£	£		
Wages & Salaries	117,182	107,808		
Employer's National Insurance	5,460	4,879		
Pension costs	10,998	7,178		
	<u>133,640</u>	<u>119,865</u>		
Staff costs include restricted related staff costs				
The average number of full time equivalent employees:				
All categories	4.0	4.0		
6. Trustees expenses & remuneration				
	£	£		
Attending meetings, briefings & conferences	-	-		
Remuneration	-	-		
	<u>-</u>	<u>-</u>		
7. Tangible fixed assets				
	Office & IT equipment £	Office & IT equipment £		
Cost				
At 1 July 2021	13,803	13,054		
Additions in the year	740	749		
Deletions in the year				
At 30 June 2022	<u>14,543</u>	<u>13,803</u>		
Depreciation				
At 1 July 2021	12,697	11,507		
Charge for the year	859	1,190		
Deletions in the year				
At 30 June 2022	<u>13,556</u>	<u>12,697</u>		
Net book value at 30 June 2022	<u>987</u>	<u>1,106</u>		
Net book value at 30 June 2021	<u>1,106</u>	<u>1,547</u>		
8. Debtors				
	£	£		
Trade debtors	1,344	830		
Other Debtors	225	-		
Prepayments	340	240		
	<u>1,909</u>	<u>1,070</u>		
9. Creditors: amounts falling due within one year				
	£	£		
Taxation and social security	1,692	2,199		
Due to Freedom in Christ Ministries Intl	679	480		
Other creditors and accruals	3,599	4,473		
	<u>5,970</u>	<u>7,152</u>		
10 Provisions for future liabilities				
	£	£		
Relocation provision	<u>24,000</u>	<u>24,000</u>		
The current office/warehouse premises are provided rent and rates free, but the charity could be expected to relocate at very short notice A provision of £24,000 has therefore been made to cover future costs of relocating etc.				
11 Analysis of net assets between funds				
	General Funds £	Restricted Funds £	Total Funds £	
Tangible fixed assets	987	-	987	
Current assets	75,201	-	75,201	
Current liabilities	(29,970)	-	(29,970)	
Net assets at 30 June 2022	<u>46,218</u>	<u>-</u>	<u>46,218</u>	
See note 15 for the Prior Year Analysis of net assets between funds				
12 Movements in funds				
	At 30th June 2021 £	Incoming Resources £	Outgoing Resources £	At 30th June 2022 £
Unrestricted funds:	<u>67,096</u>	<u>161,117</u>	<u>181,995</u>	<u>46,218</u>
Restricted funds:				
Donations for FICM France	-	-	-	-
Development of FICM Youth and Young Adults	-	28,957	28,957	-
Total Restricted funds	<u>-</u>	<u>28,957</u>	<u>28,957</u>	<u>-</u>
Total funds	<u>67,096</u>	<u>190,074</u>	<u>210,952</u>	<u>46,218</u>
See note 16 for the Prior Year Movements in funds				

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2022

Notes forming part of the financial statements for the year ended 30 June 2022 (cont'd)

13 Prior Year Statement of Financial Activities (including Income and Expenditure Account)

	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
General Donations (including tax recovered)	3	60,871	30,435	91,306	110,895
International Donations (including tax recovered)		-	-	-	-
Investment income		3	-	3	52
Incoming resources from charitable activities					
Materials sales		80,164	-	80,164	110,208
Conference income		2,101	-	2,101	14,065
Speaking Fees		-	-	-	-
Job Retention Scheme Grant		26,893	-	26,893	9,124
Total incoming resources		170,032	30,435	200,467	244,344
Resources expended					
Cost of generating voluntary income	4	10,829	-	10,829	14,016
Cost of International activities	4	6,842	-	6,842	12,490
Cost of UK charitable activities	4	132,543	32,310	164,853	200,439
Costs of governance	4	2,282	-	2,282	2,627
Costs of administrative support	4	15,561	-	15,561	17,726
Total resources expended		168,057	32,310	200,367	247,298
Net incoming resources					
Total funds at 1 July 2020 b/fwd		65,121	1,875	66,996	69,950
Net income / (expenditure) for the year		1,975	(1,875)	100	(2,954)
Total funds at 30 June 2021 c/fwd	12	67,096	-	67,096	66,996

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2022

Notes forming part of the financial statements for the year ended 30 June 2022 (cont'd)

Prior Year Total Resources Expended

	Cost of generating voluntary	Cost of International activities	Cost of UK charitable activities	Cost of governance	Costs of administrative support	Total 2021	Total 2020
	£	£	£	£	£	£	£
Unrestricted							
Staff costs	2,328	6,077	51,872	2,026	7,180	69,483	87,128
Employer's National Insurance	136	359	2,626	120	1	3,242	6,220
Pension	156	406	3,465	136	476	4,639	5,031
Trustees expenses	-	-	-	-	-	-	278
Marketing	1,533	-	-	-	-	1,533	1,301
Internet site expenses	6,376	-	-	-	-	6,376	9,520
Conference expenditure	-	-	1,950	-	-	1,950	8,196
Creation new courses	-	-	-	-	-	-	-
Cost of materials sales	-	-	30,166	-	-	30,166	44,371
Intercessory team	-	-	12,087	-	-	12,087	11,830
Freedom appointments	-	-	253	-	-	253	1,659
Teaching team / training	-	-	(120)	-	-	(120)	769
Other Ministries	-	-	-	-	-	-	-
FICMI Overseas visits	-	-	-	-	-	-	1,095
UK Giving	-	-	195	-	-	195	75
International Giving	-	-	23,840	-	-	23,840	17,248
Telephone	-	-	549	-	61	610	480
Postage	150	-	5,466	-	316	5,932	6,579
Stationery	150	-	84	-	241	475	1,318
Rent /rates/office move (incl electricity)	-	-	-	-	-	-	-
Office and sundry expenses	-	-	-	-	894	894	2,112
Office Cleaning	-	-	-	-	-	-	1,045
Travel - general	-	-	-	-	-	-	576
Subscriptions	-	-	-	-	525	525	315
Software licences/Support	-	-	-	-	1,248	1,248	1,344
Minor office equipment	-	-	-	-	188	188	223
Insurance	-	-	110	-	471	581	627
Professional fees	-	-	-	-	-	-	100
Credit Card charges	-	-	-	-	2,770	2,770	3,016
Depreciation & loss on disposal	-	-	-	-	1,190	1,190	1,021
Total unrestricted	10,829	6,842	132,543	2,282	15,561	168,057	213,477
Restricted							
Donations for FICM France	-	2,150	-	-	-	2,150	4,538
Development of FICM Youth and Young Adults	-	-	30,160	-	-	30,160	29,283
Total restricted	-	2,150	30,160	-	-	32,310	33,821
Combined Total	10,829	8,992	162,703	2,282	15,561	200,367	247,298

Prior year Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	1,106	-	1,106
Current assets	97,142	-	97,142
Current liabilities	(31,152)	-	(31,152)
Net assets at 30 June 2021	67,096	-	67,096

Prior Year Movements in funds

	At 30th June 2020 £	Incoming Resources £	Outgoing Resources £	At 30th June 2021 £
Unrestricted funds:	65,121	170,032	168,057	67,096
Restricted funds:				
Donations for FICM France	1,875	275	2,150	-
Development of FICM Youth and Young Adults	-	30,160	30,160	-
Total Restricted funds	1,875	30,435	32,310	-
Total funds	66,996	200,467	200,367	67,096

FREEDOM IN CHRIST MINISTRIES

England & Wales - Charity number 1082555

Accounts



**FREEDOM
IN CHRIST**

Freedom in Christ Ministries

(A company limited by guarantee)

**Report and Unaudited Financial Statements
For the Year Ended 30 June 2021**

**Charity number 1082555
Company number 3984116
(Registered in England & Wales)**

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2021

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Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2021

Reference and Administrative Information

Charity Name	Freedom in Christ Ministries
Charity Registration No.	1082555
Company Registration No.	3984116
Registered Office and operational address	4 Beacontree Plaza, Gillette Way, Reading RG2 0BS

Trustees/Directors

Sarah Brewer, Chair
Peter Costello (appointed 27th January 2021)
Sheila Hendley
Rodney Woods
David Wren (appointed 27th January 2021)

Secretary

Rob Davies

Executive Director

Rob Davies

Independent Examiner

Nigel Rivers, 3 Battlemead Close, Maidenhead, SL6 8LB

Bankers

CAFCash Ltd, Kings Hill, Kent ME19 4TA
NatWest Bank plc, Market Place, Reading, RG1 2EP

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2021

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 2 May 2000 and registered as a charity on 22 September 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustee Body

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Trustee Body. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

New Trustees are recruited by direct invitation from the existing Board of Trustees and are identified either by the Board of Trustees or by referral to the Trustees. In extending invitations account is taken of the skills present and needed around the Board table. Potential Trustees are invited to attend Trustee meetings as observers and enabled to familiarise themselves with the organisation. Once mutual agreement as to the suitability of the appointment has been established new Trustees may be appointed to serve in association with the Board of Trustees until the next round of Board elections.

Trustee Induction and Training

Currently new Trustees receive familiarisation during the pre-election period of their association with the Board. Familiarisation includes: sitting in on Trustee meetings; a tour of the facilities and meeting key personnel; introduction to the various aspects of the work, including strategic planning documents. Relevant guidance publications from regulatory bodies are provided to all new Trustees. In addition Trustees receive updates through the quarterly Board meetings and through interim briefing communications. If deemed necessary, Trustees will be encouraged to attend relevant training and refresher courses on an ongoing basis.

Risk Management

The Trustees carry out an annual review of the Board's objectives and policies, including risk assessments, and confirm there were no new major risks to which the Charity is exposed. The chief areas assessed were: business interruption, financial, compliance, governance, safety of clients and staff, and reputation. Responsibility for ongoing monitoring and action rests with the Trustees delegated to the Executive Director.

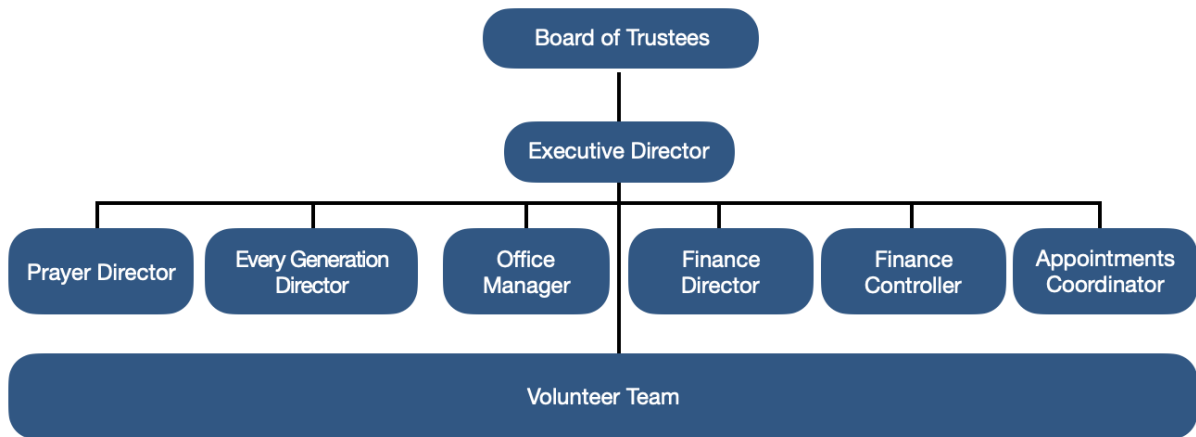
Organisational Structure

Day to day operational leadership is delegated by the Board of Trustees to an Executive Director (ED) who is supported by a management team organised as shown on the next page. The Board of Trustees is a policy making Board, having adopted the Carver principles of governance. It sets policies that limit the freedom of the Executive Director where that is needed and sets policies for the strategic ends of the Charity for a rolling 3-5 year plan that is reviewed each year. For governance, the Board of Trustees interfaces only with the Executive Director, who is free to make decisions within the bounds of the strategic plan and governance parameters. The ED provides a report to the quarterly Board meetings that records progress against objectives and the strategic plan, and any exceptions to governance parameters.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2021

Organisation Chart



Related Parties

The Charity operates under the aegis of Freedom in Christ Ministries International and has links with Freedom in Christ Ministries organisations and representatives operating in over 30 countries throughout the world. These informal links provide for the sharing of ideas and issues as well as for mutual support and encouragement.

Objectives and Activities

Charitable Objects

- 1 To advance the Christian faith through the teaching of Christian doctrine and principles and the pastoral care of Christian people.
- 2 To advance the education and training of persons in Christian churches of all denominations in counselling and pastoral skills based upon Christian doctrine.

Primary Objective

The Charity's Primary Objective is:

Our heart is to see the UK Church free to bring transformation to people, groups, communities, and the nation.

We will do this by equipping Christian leaders through training and resources to build up the body of Christ to

1. Adopt a truly biblical and effective approach to discipleship characterised by the "Three Ts" of the Freedom In Christ message – Truth, Turning and Transformation.
2. Apply that approach to individual Christians, Marriages, Churches and Ministries; of every generation, every tribe, and every nation throughout the UK.
3. Cooperate with other leaders in maintaining the unity of the spirit through the bond of peace to bring about a new openness to the gospel.

Out of a spirit of generosity, Freedom in Christ Ministries UK embraces its role to help Freedom in Christ Ministries International develop new resources, refresh current resources, and to help develop and support FIC ministries in other countries of the world.

The trustees set aside a meeting in the annual cycle to review the Carver "Ends" policies and to set objectives for the coming year, taking into account the Charity Commission's guidance on public benefit, and, in particular, the specific guidance for charities for the advancement of religion.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2021

Activities in support of the Primary Objective

As well as updating our Primary Objective, the following top level objectives were adopted:

1. **Go Wider:** efficiently and relevantly **train** and **resource** every Christian leader in the UK to make fruitful disciples in (a) Every generation (b) Every nationality and (c) Every region of the UK with the Freedom In Christ approach to discipleship.
2. **Go Deeper:** encourage UK Christian leaders of every generation, tribe and nation to go deeper into (a) Personal freedom and fruitfulness (b) Discipling others including those with life-controlling issues and (c) Facilitating corporate freedom in Marriages, Churches, Ministries and Communities, through up-to-date **training** and **resources**.
3. **Go Global:** cooperate with FICMI to (a) Initiate and produce up-to-date resources and training (b) Connect and share lessons learned in the UK with other FICM National Reps and their teams and (c) Help realise God's provision for the Freedom vision worldwide.

Achievements and Performance

The significant achievements during the year were:

- Our continued response to the Coronavirus Pandemic, providing Online Courses, Webinars and Retreats for 600+ Christian leaders offering support, advice and training to churches to undertake "Digital Discipleship" using Zoom and FreedomStream.
- The continued development of the new website, launched at the beginning of the period, which has been fundamental to our ability to reach Christian leaders and help them provide discipleship opportunities to others.
- A modular rebuild of the website to assist other Freedom In Christ Country Offices around the world to develop their online presence.
- A rewrite of our foundational training material for those wanting to run Freedom In Christ discipleship courses, tested and trialled through online webinars.
- The development of the Volunteer Team, especially in Northern Ireland and through "The Vine", a group especially focussed on those in their 20s & 30s.
- Taking a leading role in helping to develop an international "Storybrand" for Freedom In Christ designed to "clarify our message so people will listen"
- Helping to facilitate the 4th pilot of TRANSFORM – an international leadership programme for c. 500 Christian leaders from across the world – including setting up online material and retreats.
- Supporting the ongoing development of Freedom In Christ International through membership of various teams and financial support.

Plans for Future Periods

Complete the "streamlining" of all our training into audience-specific modules.

Continue to develop, and run TRANSFORM, and offer Online Courses for Christian leaders.

Support the further development of new resources, including a new Youth Resource, Marriage Resource and the translation of the Freedom In Christ Course into Mandarin and Cantonese.

Appoint a Communications Manager to revolutionise our social media presence, and help reach younger generations with the Freedom In Christ message.

Continue to grow and develop our teams of volunteers into every region of the UK

Reach out to and help equip the international church in the UK

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2021

Financial Review

Presentation of the financial statements

The financial statements have been prepared in accordance with The Charities Act (Accounts and Reports) Regulations and The Charity Commission Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102 2015).

Reserves Policy

The Trustees have set a policy on reserves that there should be sufficient for normal expenditure of a minimum of 3 months, and maximum of 12 months. During the financial year, the reserves were in this range.

Investment Policy

Funds that are not required to meet expenditure are invested in the short term in a deposit account operated by CAF Bank Ltd. The Charity therefore does not seek to invest for the sake of income.

Principal funding resources

The total income from all sources for the year ended 30 June 2021 was £200,467 (a decrease of 18%) and total expenditure £200,367 (a decrease of 19%).

Restricted income, received as restricted donations, was £30,435 (15% of all income up from 14% last year, but 8% down in value terms).

Unrestricted income was £170,032 (85% of all income, down from 86% last year, but 20% down in value terms).

The largest element of unrestricted income was sales of materials (47% down from 52% last year but 27% down in value terms), due to coronavirus impact. Donations were 36% down from 37% last year, but 22% down in value terms.

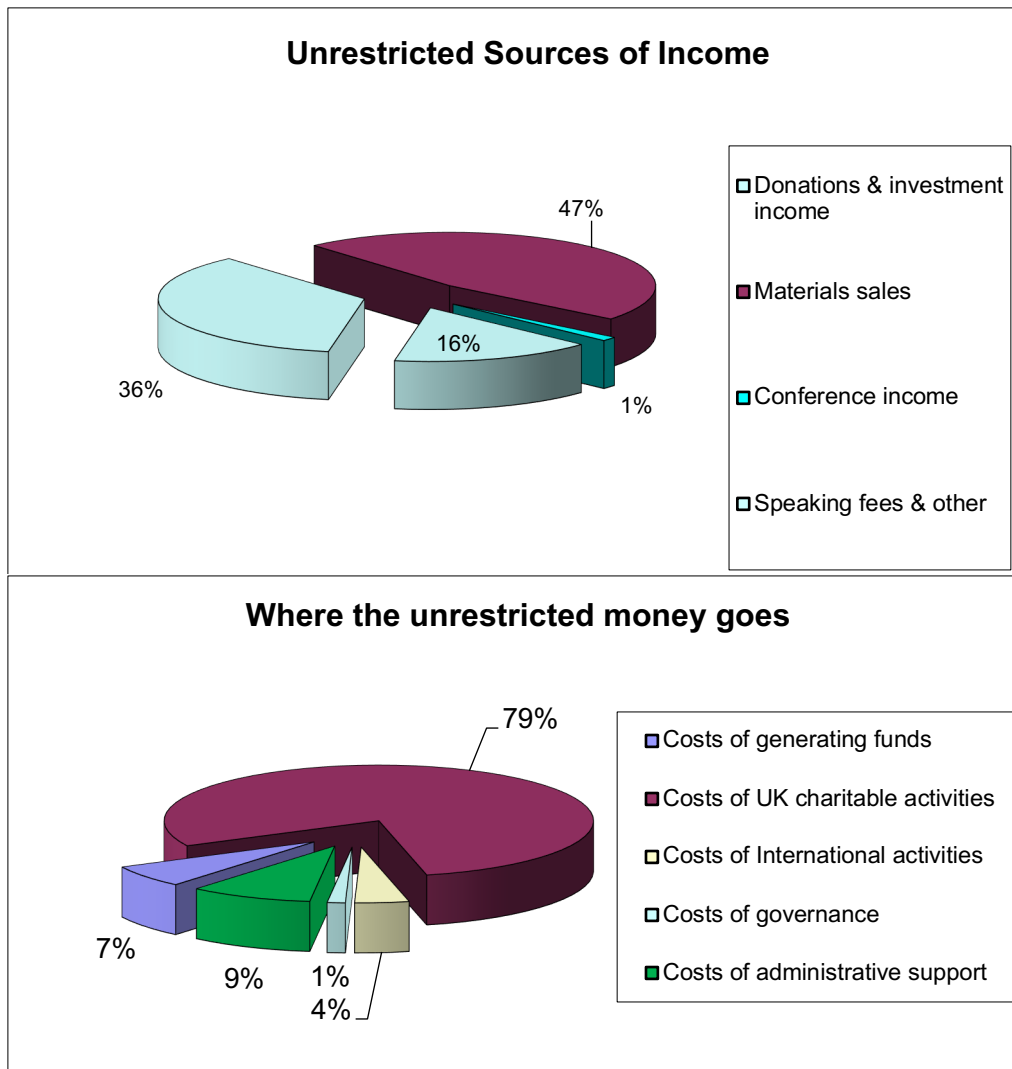
The Charity continues to develop fund-raising strategies that will further increase the proportion of income arising from individual donations and from churches.

The Charity enjoys the free use of a medium sized office that is ample for its needs. Good use is made of open-source web-based systems to simplify order management and stock control as well as facilitating on-line giving to specific projects. This has reduced the need for further staff.

Administrative costs are at about 9% of total expenditure (LY 9%). Charitable activities include conferences and workshops in the UK and abroad, the purchase of resources for sale and the development of further resources for use in the UK and internationally.

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2021



Statement of Directors Responsibilities

The Charities Act and the Companies Act require the Directors (who are also the trustees for Charity Law) to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the directors follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Freedom in Christ Ministries

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The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' Report, and the responsibility of the independent examiner in relation to the Directors' Report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102 2015) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Members of the Trustee Body

The Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

In accordance with company law, as the directors of the company, we certify that:

- so far as we are aware, there is no relevant financial information of which the company's Independent Examiner was unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the Charity's Independent Examiner is aware of that information.

Independent Examiner

Nigel Rivers was appointed as the charitable company's Independent Examiner and has expressed his willingness to act in that capacity.

Approved by the Trustees and signed on their behalf by:

Sarah Brewer Date: 28 / 3 / 2022
Sarah Brewer (Chair of Trustees)

Freedom in Christ Ministries

Report and Unaudited Financial Statements for the year ended 30 June 2021

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of Freedom in Christ UK for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed by:

Nigel Rivers Date 21 / 3 / 2022

Nigel Rivers, ACA (retired)
3 Battlemead Close
Maidenhead
SL6 8LB

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2021

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 30 June 2021

	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
General Donations (including tax recovered)	3	60,871	30,435	91,306	110,895
International Donations (including tax recovered)		-	-	-	-
Investment income		3	-	3	52
Incoming resources from charitable activities					
Materials sales		80,164	-	80,164	110,208
Conference income		2,101	-	2,101	14,065
Speaking Fees		-	-	-	-
Job Retention Scheme Grant		26,893	-	26,893	9,124
Total incoming resources		<u>170,032</u>	<u>30,435</u>	<u>200,467</u>	<u>244,344</u>
Resources expended					
Cost of generating voluntary income	4	10,829	-	10,829	14,016
Cost of International activities	4	6,842	-	6,842	12,490
Cost of UK charitable activities	4	132,543	32,310	164,853	200,439
Costs of governance	4	2,282	-	2,282	2,627
Costs of administrative support	4	15,561	-	15,561	17,726
Total resources expended		<u>168,057</u>	<u>32,310</u>	<u>200,367</u>	<u>247,298</u>
Net incoming resources					
Total funds at 1 July 2020 b/fwd		65,121	1,875	66,996	69,950
Net income / (expenditure) for the year		1,975	(1,875)	100	(2,954)
Total funds at 30 June 2021 c/fwd	12	<u>67,096</u>	<u>-</u>	<u>67,096</u>	<u>66,996</u>

See note 13 for the Prior Year Statement of Financial Activities

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2021

Balance Sheet as at 30 June 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	7		1,106		1,547
Current assets					
Stock		14,162		16,952	
Debtors	8	1,070		2,732	
Cash at bank and in hand		<u>81,910</u>		<u>75,054</u>	
		97,142		94,738	
Creditors: amounts falling due within one year	9	7,152		5,289	
Provisions	10	<u>24,000</u>		<u>24,000</u>	
		31,152		29,289	
Net current assets			65,990		65,449
Net assets	11		<u>67,096</u>		<u>66,996</u>
Funds					
Unrestricted funds			67,096		65,121
Restricted funds			-		1,875
Total funds	12		<u>67,096</u>		<u>66,996</u>

In preparing these financial statements:

- (a) The trustees are of the opinion that the company is entitled to the exemption from audit conferred by Section 477 of the Companies Act 2006;
- (b) No notice has been deposited under Section 476 of the Companies Act 2006, and
- (c) The trustees acknowledge their responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its income and expenditure for the financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard FRS 102 (effective January 2015).

Approved by the trustees on 28/3/2022 and signed on their behalf by:

Sarah Brewer

Sarah Brewer Chair of Trustees

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2021

Notes forming part of the financial statements for the year ended 30 June 2021

1. Accounting policies.

- a) The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard FRS102 (effective January 2015) the Companies Act 2006 and the Charities SORP (FRS102).
- b) Voluntary income is received by way of donations, gifts and tax recoverable, and is included in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- c) Investment income is included when receivable.
- d) Incoming resources from sales of materials is included when receivable.
- e) Resources expended are recognised in the period in which they are incurred.
- f) Expenditure is recognised on an accruals basis. Details of the allocation of this expenditure is shown under Note 4 headed, "Total Resources Expended".
- g) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. Computer Equipment is estimated at 3 years, all other equipment is estimated at 4 years. Items of equipment are capitalised where the purchase price exceeds £250.
- h) Stocks are valued at the lower of cost or net realisable value, exclusive of VAT.
- i) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose.
- j) Restricted funds are to be used for specific purposes as laid down by the donors.

2. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

3. Donations received (including tax recoverable)

This comprises:

	2021	2020
	£	£
General Donations	60,871	77,902
International Donations	-	-
Restricted Donations - French Office	275	3,710
Restricted Donations - Next Gen	30,160	29,283
	<u>91,306</u>	<u>110,895</u>

4. Total Resources Expended

	Cost of generating voluntary income	Cost of International activities	Cost of UK charitable activities	Cost of governance	Costs of administrative support	Total 2021	Total 2020
	£	£	£	£	£	£	£
Unrestricted							
Staff costs	2,328	6,077	51,872	2,026	7,180	69,483	87,128
Employer's National Insurance	136	359	2,626	120	1	3,242	6,220
Pension	156	406	3,465	136	476	4,639	5,031
Trustees expenses	-	-	-	-	-	-	278
Marketing	1,533	-	-	-	-	1,533	1,301
Internet site expenses	6,376	-	-	-	-	6,376	9,520
Conference expenditure	-	-	1,950	-	-	1,950	8,196
Creation new courses	-	-	-	-	-	-	-
Cost of materials sales	-	-	30,166	-	-	30,166	44,371
Intercessory team	-	-	12,087	-	-	12,087	11,830
Freedom appointments	-	-	253	-	-	253	1,659
Teaching team / training	-	-	(120)	-	-	(120)	769
Other Ministries	-	-	-	-	-	-	-
FICMI Overseas visits	-	-	-	-	-	-	1,095
UK Giving	-	-	195	-	-	195	75
International Giving	-	-	23,840	-	-	23,840	17,248
Telephone	-	-	549	-	61	610	480
Postage	150	-	5,466	-	316	5,932	6,579
Stationery	150	-	84	-	241	475	1,318
Rent /rates/office move (incl electricity)	-	-	-	-	-	-	-
Office and sundry expenses	-	-	-	-	894	894	2,112
Office Cleaning	-	-	-	-	-	-	1,045
Travel - general	-	-	-	-	-	-	576
Subscriptions	-	-	-	-	525	525	315
Software licences/Support	-	-	-	-	1,248	1,248	1,344
Minor office equipment	-	-	-	-	188	188	223
Insurance	-	-	110	-	471	581	627
Professional fees	-	-	-	-	-	-	100
Credit Card charges	-	-	-	-	2,770	2,770	3,016
Depreciation & loss on disposal	-	-	-	-	1,190	1,190	1,021
Total unrestricted	<u>10,829</u>	<u>6,842</u>	<u>132,543</u>	<u>2,282</u>	<u>15,561</u>	<u>168,057</u>	<u>213,477</u>
Restricted							
Donations for FICM France	-	2,150	-	-	-	2,150	4,538
Development of FICM Youth and Young Adult:	-	-	30,160	-	-	30,160	29,283
Total restricted	<u>-</u>	<u>2,150</u>	<u>30,160</u>	<u>-</u>	<u>-</u>	<u>32,310</u>	<u>33,821</u>
Combined Total	<u>10,829</u>	<u>8,992</u>	<u>162,703</u>	<u>2,282</u>	<u>15,561</u>	<u>200,367</u>	<u>247,298</u>

See note 14 for the Prior Year Total Resources expended

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2021

Notes forming part of the financial statements for the year ended 30 June 2021 (cont'd)

	2021	2020		
5. Staff Costs				
	£	£		
Wages & Salaries	107,808	124,802		
Employer's National Insurance	4,879	8,522		
Pension costs	7,178	7,075		
	<u>119,865</u>	<u>140,399</u>		
Staff costs include restricted related staff costs				
The average number of full time equivalent employees:				
All categories	4.0	4.0		
6. Trustees expenses & remuneration				
	£	£		
Attending meetings, briefings & conferences	-	278		
Remuneration	-	-		
	<u>-</u>	<u>278</u>		
7. Tangible fixed assets				
	Office & IT equipment	Office & IT equipment		
	£	£		
Cost				
At 1 July 2020	13,054	12,755		
Additions in the year	749	299		
Deletions in the year				
At 30 June 2021	<u>13,803</u>	<u>13,054</u>		
Depreciation				
At 1 July 2020	11,507	10,486		
Charge for the year	1,190	1,021		
Deletions in the year				
At 30 June 2021	<u>12,697</u>	<u>11,507</u>		
Net book value at 30 June 2021	<u>1,106</u>	<u>1,547</u>		
Net book value at 30 June 2020	<u>1,547</u>	<u>2,269</u>		
8. Debtors				
	£	£		
Trade debtors	830	2,572		
Other Debtors	-	-		
Prepayments	240	160		
	<u>1,070</u>	<u>2,732</u>		
9. Creditors: amounts falling due within one year				
	£	£		
Taxation and social security	2,199	1,567		
Due to Freedom in Christ Ministries Intl	480	344		
Other creditors and accruals	4,473	3,378		
	<u>7,152</u>	<u>5,289</u>		
10 Provisions for future liabilities				
	£	£		
Relocation provision	<u>24,000</u>	<u>24,000</u>		
The current office/warehouse premises are provided rent and rates free, but the charity could be expected to relocate at very short notice A provision of £24,000 has therefore been made to cover future costs of relocating etc.				
11 Analysis of net assets between funds				
	General Funds	Restricted Funds	Total Funds	
	£	£	£	
Tangible fixed assets	1,106	-	1,106	
Current assets	97,142	-	97,142	
Current liabilities	(31,152)	-	(31,152)	
Net assets at 30 June 2021	<u>67,096</u>	<u>-</u>	<u>67,096</u>	
See note 15 for the Prior Year Analysis of net assets between funds				
12 Movements in funds				
	At 30th June 2020	Incoming Resources	Outgoing Resources	At 30th June 2021
	£	£	£	£
Unrestricted funds:	<u>65,121</u>	<u>170,032</u>	<u>168,057</u>	<u>67,096</u>
Restricted funds:				
Donations for FICM France	1,875	275	2,150	-
Development of FICM Youth and Young Adults	-	30,160	30,160	-
Total Restricted funds	<u>1,875</u>	<u>30,435</u>	<u>32,310</u>	<u>-</u>
Total funds	<u>66,996</u>	<u>200,467</u>	<u>200,367</u>	<u>67,096</u>
See note 16 for the Prior Year Movements in funds				

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2021

Notes forming part of the financial statements for the year ended 30 June 2021 (cont'd)

13 Prior Year Statement of Financial Activities (including Income and Expenditure Account)

	Note	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
General Donations (including tax recovered)	3	77,902	32,993	110,895	195,097
International Donations (including tax recovered)		-	-	-	-
Investment income		52	-	52	1,787
Incoming resources from charitable activities					
Materials sales		110,208	-	110,208	135,232
Conference income		14,065	-	14,065	40,795
Speaking Fees		-	-	-	170
Marketing contribution		9,124	-	9,124	-
Royalties		-	-	-	-
Total incoming resources		211,351	32,993	244,344	373,081
Resources expended					
Cost of generating voluntary income	4	14,016	-	14,016	17,313
Cost of International activities	4	12,490	-	12,490	17,743
Cost of UK charitable activities	4	166,618	33,821	200,439	271,320
Costs of governance	4	2,627	-	2,627	3,368
Costs of administrative support	4	17,726	-	17,726	19,390
Total resources expended		213,477	33,821	247,298	329,134
Net incoming resources					
Total funds at 1 July 2019 b/fwd		67,247	2,703	69,950	26,003
Net income / (expenditure) for the year		(2,126)	(828)	(2,954)	43,947
Total funds at 30 June 2020 c/fwd	12	65,121	1,875	66,996	69,950

Freedom in Christ Ministries
Report and Unaudited Financial Statements for the year ended 30 June 2021

Notes forming part of the financial statements for the year ended 30 June 2021 (cont'd)

14 Prior Year Total Resources Expended

	Cost of generating voluntary income	Cost of International activities	Cost of UK charitable activities	Cost of governance	Costs of administrative support	Total 2020	Total 2019
	£	£	£	£	£	£	£
Unrestricted							
Staff costs	2,540	10,123	66,584	1,973	5,908	87,128	110,691
Employer's National Insurance	208	752	5,098	162	-	6,220	7,574
Pension	147	520	3,916	114	334	5,031	5,573
Trustees expenses	-	-	-	278	-	278	583
Marketing	1,301	-	-	-	-	1,301	1,602
Internet site expenses	9,520	-	-	-	-	9,520	12,132
Conference expenditure	-	-	8,196	-	-	8,196	31,414
Creation new courses	-	-	-	-	-	-	-
Cost of materials sales	-	-	44,371	-	-	44,371	57,760
Intercessory team	-	-	11,830	-	-	11,830	11,120
Freedom appointments	-	-	1,659	-	-	1,659	2,253
Teaching team / training	-	-	769	-	-	769	(186)
Other Ministries	-	-	-	-	-	-	60
FICMI Overseas visits	-	1,095	-	-	-	1,095	891
UK Giving	-	-	75	-	-	75	400
International Giving	-	-	17,248	-	-	17,248	20,800
Telephone	-	-	432	-	48	480	993
Postage	150	-	6,191	-	238	6,579	9,013
Stationery	150	-	139	-	1,029	1,318	972
Rent /rates/office move (incl electricity)	-	-	-	-	-	-	-
Office and sundry expenses	-	-	-	-	2,112	2,112	1,513
Office Cleaning	-	-	-	-	1,045	1,045	1,345
Travel - general	-	-	-	-	576	576	2,015
Subscriptions	-	-	-	-	315	315	308
Software licences/Support	-	-	-	-	1,344	1,344	1,108
Minor office equipment	-	-	-	-	223	223	577
Insurance	-	-	110	-	517	627	627
Professional fees	-	-	-	100	-	100	150
Credit Card charges	-	-	-	-	3,016	3,016	3,492
Depreciation & loss on disposal	-	-	-	-	1,021	1,021	1,599
Total unrestricted	14,016	12,490	166,618	2,627	17,726	213,477	286,379
Restricted							
Donations for FICM France	-	4,538	-	-	-	4,538	10,490
Development of FICM Youth and Young Adult	-	-	29,283	-	-	29,283	32,265
Total restricted	-	4,538	29,283	-	-	33,821	42,755
Combined Total	14,016	17,028	195,901	2,627	17,726	247,298	329,134

15 Prior year Analysis of net assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	1,547	-	1,547
Current assets	92,863	1,875	94,738
Current liabilities	(29,289)	-	(29,289)
Net assets at 30 June 2020	65,121	1,875	66,996

16 Prior Year Movements in funds

	At 30th June 2019	Incoming Resources	Outgoing Resources	At 30th June 2020
	£	£	£	£
Unrestricted funds:	67,247	211,351	213,477	65,121
Restricted funds:				
Donations for FICM France	2,703	3,710	4,538	1,875
Development of FICM Youth and Young Adults	-	29,283	29,283	-
Total Restricted funds	2,703	32,993	33,821	1,875
Total funds	69,950	244,344	247,298	66,996