



# **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**

### **Contents**

Reference and Administrative Information	4
Structure, Governance and Management	5
Objectives and Activities	6
Achievements and Performance	7
Plans for Future Periods	7
Financial Review	7
Members of the Trustee Body	10
Independent Examiner's Report to the Trustees	11
Statement of the Unaudited Financial Activities for the year ended 30 June 2021	12
Balance Sheet for the year ended 30 June 2021	13
Notes forming part of the financial statements for the year ended 30 June 2021	14-17

## **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 27<sup>th</sup> January 2021)  
Sheila Hendley  
Rodney Woods  
David Wren (appointed 27<sup>th</sup> 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.

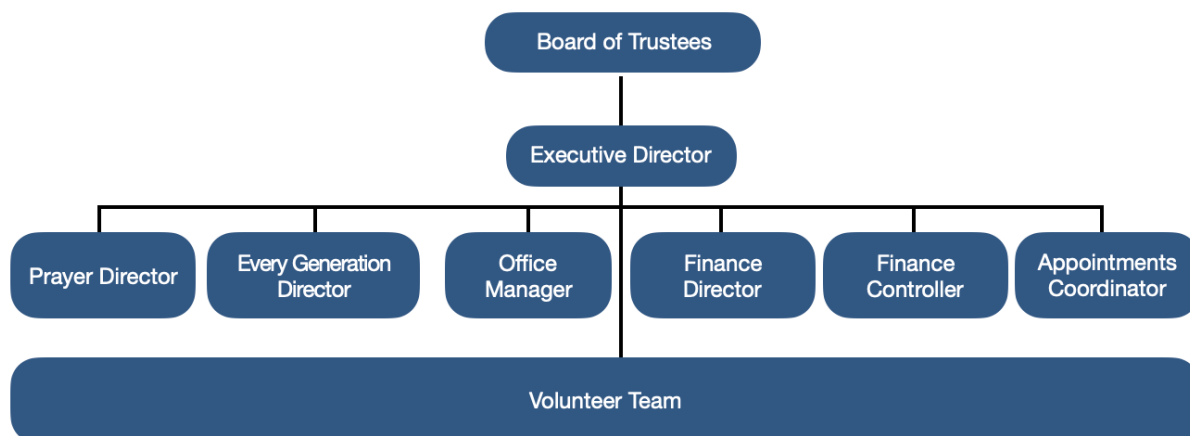
### ***Organisational Structure***

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 4<sup>th</sup> 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.

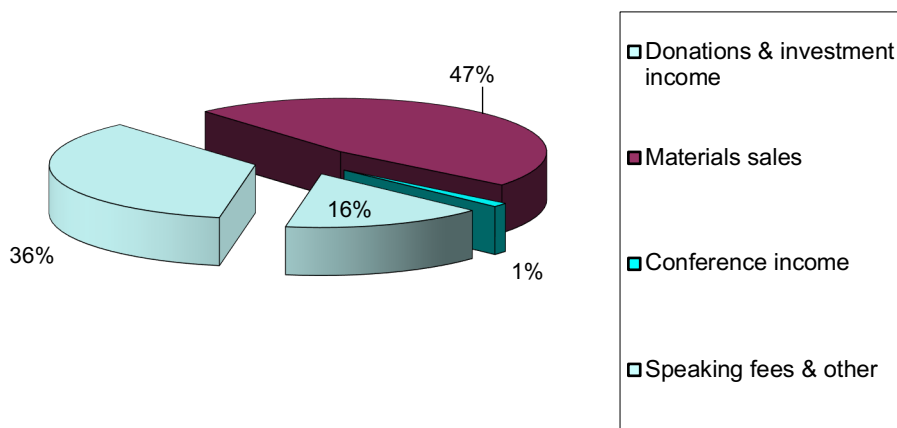
Administrative costs are at about 9% of total expenditure (LY 9%). Charitable activities include conferences and workshops in the UK and abroad, the purchase of resources for sale and the development of further resources for use in the UK and internationally.



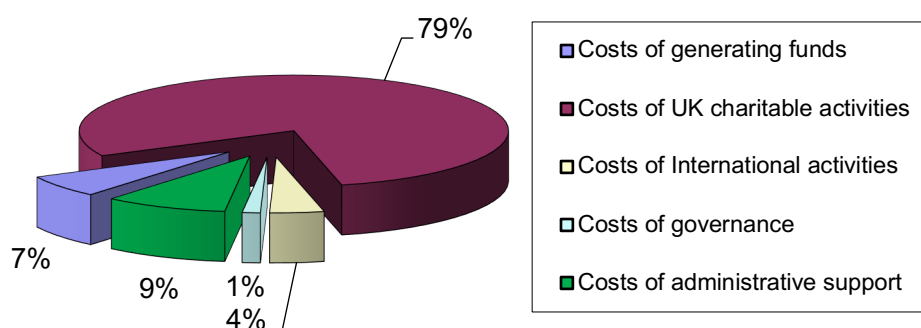
## Freedom in Christ Ministries

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

#### Unrestricted Sources of Income



#### Where the unrestricted money goes



## 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

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

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 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
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
<b>Incoming resources from charitable activities</b>					
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
<b>Total incoming resources</b>		<b>170,032</b>	<b>30,435</b>	<b>200,467</b>	<b>244,344</b>
<b>Resources expended</b>					
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
<b>Total resources expended</b>		<b>168,057</b>	<b>32,310</b>	<b>200,367</b>	<b>247,298</b>
<b>Net incoming resources</b>					
<b>Total funds at 1 July 2020 b/fwd</b>		<b>65,121</b>	<b>1,875</b>	<b>66,996</b>	<b>69,950</b>
<b>Net income / (expenditure) for the year</b>		<b>1,975</b>	<b>(1,875)</b>	<b>100</b>	<b>(2,954)</b>
<b>Total funds at 30 June 2021 c/fwd</b>	12	<b>67,096</b>	<b>-</b>	<b>67,096</b>	<b>66,996</b>

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	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		1,106		1,547
<b>Current assets</b>					
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	
<b>Creditors: amounts falling due within one year</b>	9	7,152		5,289	
<b>Provisions</b>	10	<u>24,000</u>		<u>24,000</u>	
		31,152		29,289	
<b>Net current assets</b>			65,990		65,449
<b>Net assets</b>	11		<u>67,096</u>		<u>66,996</u>
<b>Funds</b>					
Unrestricted funds			67,096		65,121
Restricted funds			-		1,875
<b>Total funds</b>	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 admini- strative support	Total 2021	Total 2020
	£	£	£	£	£	£	£
<b>Unrestricted</b>							
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
<b>Total unrestricted</b>	<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>
<b>Restricted</b>							
Donations for FICM France	-	2,150	-	-	-	2,150	4,538
Development of FICM Youth and Young Adult:	-	-	30,160	-	-	30,160	29,283
<b>Total restricted</b>	<u>-</u>	<u>2,150</u>	<u>30,160</u>	<u>-</u>	<u>-</u>	<u>32,310</u>	<u>33,821</u>
<b>Combined Total</b>	<u><u>10,829</u></u>	<u><u>8,992</u></u>	<u><u>162,703</u></u>	<u><u>2,282</u></u>	<u><u>15,561</u></u>	<u><u>200,367</u></u>	<u><u>247,298</u></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>

**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 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
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
<b>Incoming resources from charitable activities</b>					
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		-	-	-	-
<b>Total incoming resources</b>		<b>211,351</b>	<b>32,993</b>	<b>244,344</b>	<b>373,081</b>
<b>Resources expended</b>					
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
<b>Total resources expended</b>		<b>213,477</b>	<b>33,821</b>	<b>247,298</b>	<b>329,134</b>
<b>Net incoming resources</b>					
<b>Total funds at 1 July 2019 b/fwd</b>		<b>67,247</b>	<b>2,703</b>	<b>69,950</b>	<b>26,003</b>
<b>Net income / (expenditure) for the year</b>		<b>(2,126)</b>	<b>(828)</b>	<b>(2,954)</b>	<b>43,947</b>
<b>Total funds at 30 June 2020 c/fwd</b>	12	<b>65,121</b>	<b>1,875</b>	<b>66,996</b>	<b>69,950</b>



**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 adminis- trative support	Total 2020	Total 2019
	£	£	£	£	£	£	£
<b>Unrestricted</b>							
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
<b>Total unrestricted</b>	<b>14,016</b>	<b>12,490</b>	<b>166,618</b>	<b>2,627</b>	<b>17,726</b>	<b>213,477</b>	<b>286,379</b>
<b>Restricted</b>							
Donations for FICM France	-	4,538	-	-	-	4,538	10,490
Development of FICM Youth and Young Adult	-	-	29,283	-	-	29,283	32,265
<b>Total restricted</b>	<b>-</b>	<b>4,538</b>	<b>29,283</b>	<b>-</b>	<b>-</b>	<b>33,821</b>	<b>42,755</b>
<b>Combined Total</b>	<b>14,016</b>	<b>17,028</b>	<b>195,901</b>	<b>2,627</b>	<b>17,726</b>	<b>247,298</b>	<b>329,134</b>

**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)
<b>Net assets at 30 June 2020</b>	<b>65,121</b>	<b>1,875</b>	<b>66,996</b>

**16 Prior Year Movements in funds**

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