



# **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 21<sup>st</sup> 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.

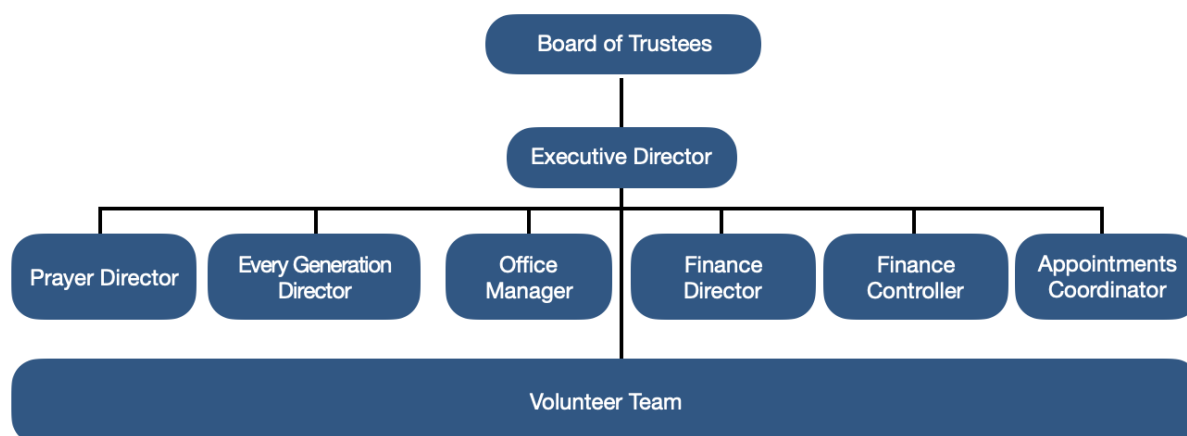
### ***Organisational Structure***

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 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 (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.

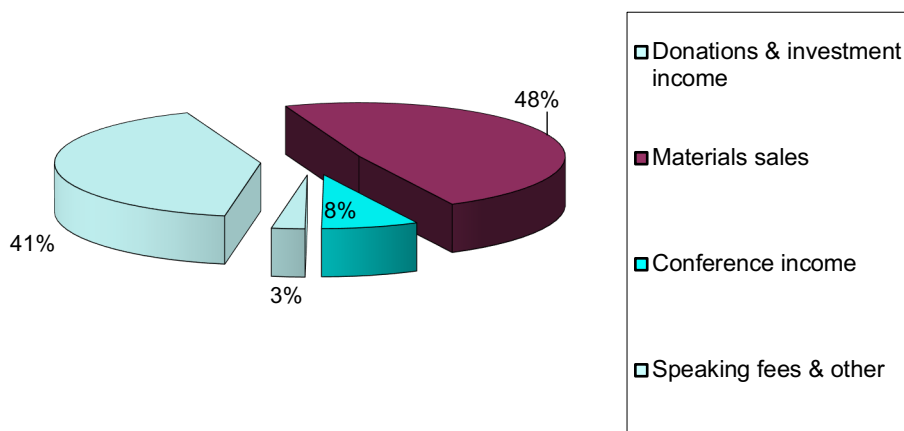
The Charity enjoys the free use of a medium sized office that is ample for its needs. Good use is made of open-source web-based systems to simplify order management and stock control as well as facilitating on-line giving to specific projects. This has reduced the need for further staff.

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.

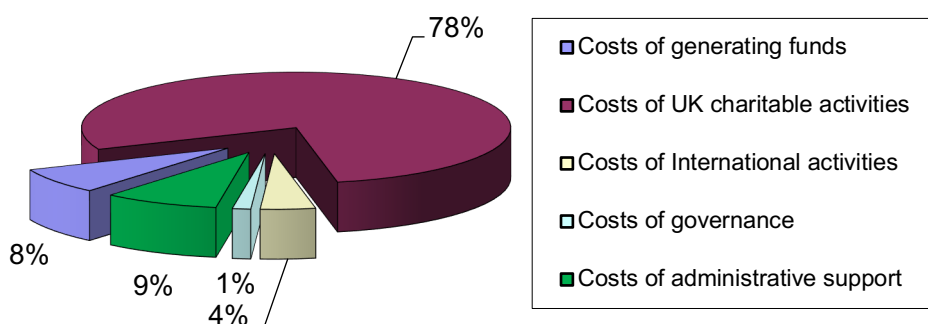
## Freedom in Christ Ministries

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

#### 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

## 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 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
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
<b>Incoming resources from charitable activities</b>					
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
<b>Total incoming resources</b>		<b>161,117</b>	<b>28,957</b>	<b>190,074</b>	<b>200,467</b>
<b>Resources expended</b>					
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
<b>Total resources expended</b>		<b>181,995</b>	<b>28,957</b>	<b>210,952</b>	<b>200,367</b>
<b>Net incoming resources</b>					
<b>Total funds at 1 July 2021 b/fwd</b>		<b>67,096</b>	<b>-</b>	<b>67,096</b>	<b>66,996</b>
<b>Net income / (expenditure) for the year</b>		<b>(20,878)</b>	<b>-</b>	<b>(20,878)</b>	<b>100</b>
<b>Total funds at 30 June 2022 c/fwd</b>	12	<b>46,218</b>	<b>-</b>	<b>46,218</b>	<b>67,096</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 2022

### Balance Sheet as at 30 June 2022

		2022	2021
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	7	987	1,106
<b>Current assets</b>			
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
<b>Creditors: amounts falling due within one year</b>	9	5,970	7,152
<b>Provisions</b>	10	<u>24,000</u>	<u>24,000</u>
		29,970	31,152
<b>Net current assets</b>		45,231	65,990
<b>Net assets</b>	11	<u><u>46,218</u></u>	<u><u>67,096</u></u>
<b>Funds</b>			
Unrestricted funds		46,218	67,096
Restricted funds		-	-
<b>Total funds</b>	12	<u><u>46,218</u></u>	<u><u>67,096</u></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***

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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)

This comprises:

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

#### 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
	£	£	£	£	£	£	£
<b>Unrestricted</b>							
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
<b>Total unrestricted</b>	<b>13,632</b>	<b>7,535</b>	<b>142,536</b>	<b>2,512</b>	<b>15,780</b>	<b>181,995</b>	<b>168,057</b>
<b>Restricted</b>							
Donations for FICM France	-	-	-	-	-	-	2,150
Development of FICM Youth and Young	-	-	28,957	-	-	28,957	30,160
<b>Total restricted</b>	<b>-</b>	<b>-</b>	<b>28,957</b>	<b>-</b>	<b>-</b>	<b>28,957</b>	<b>32,310</b>
<b>Combined Total</b>	<b>13,632</b>	<b>7,535</b>	<b>171,493</b>	<b>2,512</b>	<b>15,780</b>	<b>210,952</b>	<b>200,367</b>

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>

**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 £
<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>

# 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
	£	£	£	£	£	£	£
<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>	<b>10,829</b>	<b>6,842</b>	<b>132,543</b>	<b>2,282</b>	<b>15,561</b>	<b>168,057</b>	<b>213,477</b>
<b>Restricted</b>							
Donations for FICM France	-	2,150	-	-	-	2,150	4,538
Development of FICM Youth and Young Adults	-	-	30,160	-	-	30,160	29,283
<b>Total restricted</b>	<b>-</b>	<b>2,150</b>	<b>30,160</b>	<b>-</b>	<b>-</b>	<b>32,310</b>	<b>33,821</b>
<b>Combined Total</b>	<b>10,829</b>	<b>8,992</b>	<b>162,703</b>	<b>2,282</b>	<b>15,561</b>	<b>200,367</b>	<b>247,298</b>

### # 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)
<b>Net assets at 30 June 2021</b>	<b>67,096</b>	<b>-</b>	<b>67,096</b>

### # Prior Year Movements in funds

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