

# FRESHFIRE TRUST

England & Wales · Charity number 1144463

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2011-10-28

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

## Contact

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**Address** First Floor  
107 Lees Road  
Oldham  
OL4 1JW

**Phone** 07427674189

**Email** [info@freshfire.org.uk](mailto:info@freshfire.org.uk)

**Website** [www.freshfire.org.uk](http://www.freshfire.org.uk)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE DOCTRINES OUTLINED IN THE APOSTLE'S CREED, THAT IS BELIEF IN/OF/THAT:1. GOD, THE FATHER ALMIGHTY, CREATOR OF HEAVEN AND EARTH. 2. JESUS CHRIST, HIS ONLY SON, OUR LORD. 3. JESUS CHRIST WAS CONCEIVED BY THE POWER OF THE HOLY SPIRIT AND BORN OF THE VIRGIN MARY. 4. JESUS CHRIST SUFFERED UNDER PONTIUS PILATE, WAS CRUCIFIED, DIED, AND WAS BURIED. 5. JESUS CHRIST DESCENDED TO THE DEAD. ON THE THIRD DAY HE ROSE AGAIN. 6. JESUS CHRIST ASCENDED INTO HEAVEN AND IS SEATED AT THE RIGHT HAND OF THE FATHER. 7. JESUS CHRIST WILL COME AGAIN TO JUDGE THE LIVING AND THE DEAD. 8. THE HOLY SPIRIT, 9. THE HOLY CATHOLIC CHURCH, THE COMMUNION OF SAINTS, 10. THE FORGIVENESS OF SINS, 11. THE RESURRECTION OF THE BODY, 12. LIFE EVERLASTING.

**Activities:** Freshfire Church, Manchester which has campus' in Stockport and Oldham, The Restoration Centre which operates out of the Stockport campus

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Mexico
- Nepal
- Manchester City
- Oldham
- Stockport

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£175,471	£175,796	-	-
2024-05-31	£171,962	£152,948	-	-
2023-05-31	£183,173	£209,108	-	-
2022-05-31	£131,928	£249,805	-	-
2021-05-31	£291,584	£178,320	-	-

## Trustees

Name	Role	Appointed
RACHEL GRAVES	Chair	2012-11-13
BEYLAI TAN PANZA		2011-10-28
Joanne Elliott		2019-01-12
Leona Marie Grant		2018-06-04
Matthew James Elliott		2019-01-12

**FRESHFIRE TRUST**

England & Wales - Charity number 1144463

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2025  
for  
FreshFire Trust

Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

FreshFire Trust

Contents of the Financial Statements  
for the Year Ended 31 May 2025

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## FreshFire Trust

### Report of the Trustees for the Year Ended 31 May 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our main objective is to advance the Christian faith for the benefit of the public, in accordance with the doctrines outlined in the Apostles's Creed, including belief in:

- God, the Father Almighty, Creator of heaven and earth.
- Jesus Christ, His only Son, our Lord.
- The conception of Jesus Christ by the Holy Spirit and His birth from the Virgin Mary.
- The suffering, crucifixion, death, burial, and resurrection of Jesus.
- The ascension of Jesus to heaven and His return to judge the living and the dead.
- The Holy Spirit.
- The Holy Catholic Church, communion of saints.
- The forgiveness of sins.
- The resurrection of the body and life everlasting.

##### **Public benefit**

Throughout the year, trustees have carefully observed the Charities Commission's guidance on Public Benefit, particularly for charities focused on advancing religious beliefs.

Throughout the year, the trustees have paid due regard to the Charity Commission's guidance on public benefit and have complied with their duty under Section 17 of the Charities Act 2011. In particular, they have considered the specific guidance relating to charities for the advancement of religion.

##### **Staff and Volunteers**

During this year, the charity paid for the services of two people on a freelance basis:

- the Visionary Leader of FreshFire Network, working 25 hours per week.
- the Restoration Centre Leader, working 20 hours per week.

The charity has also employed another 4 staff members on part-time contracts to complete various to deliver the day to day operations of the charity.

All other areas of the charity are essentially filled by volunteers without whom the charity could not function.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

FreshFire Church is a vibrant community of people that is socially and ethnically diverse, and aims to be actively involved in the local communities of all current and future churches. We do this through connecting with the local people and developing various departments such as activities for children, teenagers and young adults, as well as weekly "Connect" groups suitable for all ages from 13 years old and training, mentoring and development services.

We currently have our FreshFire Church Campus and Charity Head Quarter in Greater Manchester, UK. The campus has a congregation of 100 people and the charity is also linked with an independent FreshFire Church in Katmandu, Nepal which has 2 churches based in the city. We support the church by sending our UK team to Katmandu to provide teaching and training to their leadership teams.

Restoration Centre is our healing and deliverance ministry which is committed to seeing people restored to their God given identity and purpose through the life changing power of the Father's Love.

## **FINANCIAL REVIEW**

### **Financial position**

The results of the Charity for the year are set out in the attached financial statements.

### **Reserves policy**

The charity aims to reserve three months' salary costs plus overheads at any one time, this would cover the charity in the event of unforeseen expenditure.

## **FUTURE PLANS**

We are currently looking at expanding the network; launching further churches and restoration centres around the UK. In order to do this we are planning on moving our HQ and Stockport Campus into a larger property in the near future.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **Recruitment and appointment of new trustees**

The Trustees, as named within this report, have served throughout the period.

New trustees are chosen by invitation in order that the charity may have representation from a wide range of agencies. We match our skill requirements with knowledge and experience and where there are gaps we offer appropriate training.

### **Organisational structure**

The Trustees make strategic decisions based on the financial position of the charity, however they do not carry out the routine day to day management of the churches or other ministries.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Induction and training of new trustees**

We have informal yet effective policies and procedures for the induction and training of trustees. Each of our trustees receives a personalised induction based on their individual needs. This includes providing a copy of the Charity's Trust Deed, our policies and procedures, and recent minutes from board meetings, along with financial accounts. The roles and responsibilities for each trustee are collaboratively negotiated to ensure their contributions complement one another effectively.

### **Risk management**

The executive team conducts an ongoing review of major risks as part of its regular monitoring and reporting. Internal risks are minimised by the implementation of procedures in regard to Good Practice Child Protection Policies, Fire Safety and Health and safety inspections where the Charity's activities operate. Financial risks are minimised by the implementation of procedures for the authorisation of all transactions by the team and reviews on a regular basis.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1144463

### **Principal address**

First Floor, 107 Lees Road  
Oldham  
OL4 1JW

### **Trustees**

Mrs R Graves  
B Tan Panza  
Mrs J Elliott ACA FMAAT  
M J Elliott  
Mrs L M Osondu

### **Independent Examiner**

Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

Approved by order of the board of trustees on 31/03/2026..... and signed on its behalf by:



.....  
Mrs R Graves - Trustee

Independent Examiner's Report to the Trustees of  
FreshFire Trust

**Independent examiner's report to the trustees of FreshFire Trust**

I report to the charity trustees on my examination of the accounts of FreshFire Trust (the Trust) for the year ended 31 May 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Gracian Daniel-Sam  
The Institute of Chartered Accountants in England and Wales

Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

Date: .....

FreshFire Trust

Statement of Financial Activities  
for the Year Ended 31 May 2025

	Notes	Unrestricted fund £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		156,530	7,827	164,357	166,288
Other trading activities	2	10,835	217	11,052	5,558
Investment income	3	62	-	62	116
<b>Total</b>		<u>167,427</u>	<u>8,044</u>	<u>175,471</u>	<u>171,962</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	3,831
<b>Charitable activities</b>					
Mission		<u>164,016</u>	<u>11,780</u>	<u>175,796</u>	<u>149,117</u>
<b>Total</b>		<u>164,016</u>	<u>11,780</u>	<u>175,796</u>	<u>152,948</u>
<b>NET INCOME/(EXPENDITURE)</b>		3,411	(3,736)	(325)	19,014
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>12,009</u>	<u>14,205</u>	<u>26,214</u>	<u>7,200</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>15,420</u></u>	<u><u>10,469</u></u>	<u><u>25,889</u></u>	<u><u>26,214</u></u>

The notes form part of these financial statements

FreshFire Trust

Balance Sheet  
31 May 2025

	Notes	Unrestricted fund £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	2,159	-	2,159	1,480
<b>CURRENT ASSETS</b>					
Debtors	8	6,797	1,700	8,497	9,421
Prepayments and accrued income		551	-	551	505
Cash at bank		11,545	8,769	20,314	22,662
		<u>18,893</u>	<u>10,469</u>	<u>29,362</u>	<u>32,588</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(5,632)	-	(5,632)	(7,854)
		<u>13,261</u>	<u>10,469</u>	<u>23,730</u>	<u>24,734</u>
<b>NET CURRENT ASSETS</b>					
		<u>15,420</u>	<u>10,469</u>	<u>25,889</u>	<u>26,214</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>15,420</u>	<u>10,469</u>	<u>25,889</u>	<u>26,214</u>
<b>NET ASSETS</b>		<u>15,420</u>	<u>10,469</u>	<u>25,889</u>	<u>26,214</u>
<b>FUNDS</b>	10				
Unrestricted funds				15,420	12,009
Restricted funds				10,469	14,205
<b>TOTAL FUNDS</b>				<u>25,889</u>	<u>26,214</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~31/03/2026~~..... and were signed on its behalf by:



.....  
R Graves - Trustee



.....  
[Joanne Elliott \(Mar 31, 2026 17:36:07 GMT+1\)](#)

J Elliott ACA FMAAT - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**2. OTHER TRADING ACTIVITIES**

	31.5.25	31.5.24
	£	£
Sale of resources	11,052	5,558
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.5.25	31.5.24
	£	£
Deposit account interest	62	116
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	31.5.25	31.5.24
	£	£
Trustees' salaries	-	4,280
	<u>          </u>	<u>          </u>

The above remuneration is in respect of Leona Osondu in her role as UK co-ordinator of Papa's House and not in her role as a trustee.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.5.25	31.5.24
Outreach	4	5
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**6. INDEPENDENT EXAMINER'S REMUNERATION**

The amount payable to the Independent Examiner for final preparation of the financial statements and carrying out the independent examination is £1,008 (2024: £1,008).

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**7. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 June 2024	24,072
Additions	2,327
	<hr/>
At 31 May 2025	26,399
	<hr/>
<b>DEPRECIATION</b>	
At 1 June 2024	22,592
Charge for year	1,648
	<hr/>
At 31 May 2025	24,240
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 May 2025	2,159
	<hr/> <hr/>
At 31 May 2024	1,480
	<hr/> <hr/>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.25 £	31.5.24 £
Other debtors	8,497	9,421
	<hr/>	<hr/>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.25 £	31.5.24 £
Trade creditors	4,580	2,528
Other creditors	1,052	5,326
	<hr/>	<hr/>
	5,632	7,854
	<hr/>	<hr/>

**10. MOVEMENT IN FUNDS**

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
<b>Unrestricted funds</b>			
General fund	12,009	3,411	15,420
<b>Restricted funds</b>			
Papa's House fund	1,595	(1,595)	-
Sacred Space building fund	12,610	(2,141)	10,469
	<hr/>	<hr/>	<hr/>
	14,205	(3,736)	10,469
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	26,214	(325)	25,889
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	167,427	(164,016)	3,411
<b>Restricted funds</b>			
Papa's House fund	8,044	(9,639)	(1,595)
Sacred Space building fund	-	(2,141)	(2,141)
	<u>8,044</u>	<u>(11,780)</u>	<u>(3,736)</u>
<b>TOTAL FUNDS</b>	<u>175,471</u>	<u>(175,796)</u>	<u>(325)</u>

**Comparatives for movement in funds**

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
<b>Unrestricted funds</b>			
General fund	2,308	9,701	12,009
<b>Restricted funds</b>			
Papa's House fund	1,697	(102)	1,595
Sacred Space building fund	3,195	9,415	12,610
	<u>4,892</u>	<u>9,313</u>	<u>14,205</u>
<b>TOTAL FUNDS</b>	<u>7,200</u>	<u>19,014</u>	<u>26,214</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	141,426	(131,725)	9,701
<b>Restricted funds</b>			
Papa's House fund	17,121	(17,223)	(102)
Sacred Space building fund	13,415	(4,000)	9,415
	<u>30,536</u>	<u>(21,223)</u>	<u>9,313</u>
<b>TOTAL FUNDS</b>	<u>171,962</u>	<u>(152,948)</u>	<u>19,014</u>

Papa's House fund - monies raised to support the work of the Nepalese orphanage.  
 Sacred Space building fund - monies raised to acquire the church's own premises.

**11. RELATED PARTY DISCLOSURES**

During the period, the related party transactions were as stated below:

The charity paid amounts totalling £47,047 (2024: £47,293) to Glorybound Ltd, a company in which Adam Graves (husband of trustee Rachel Graves) is the sole director and shareholder. The payments were in respect of ministry services and travel expenses.

In addition, the charity paid Adam Graves' travel expenses totalling £4,265 to facilitate visits to Mexico for the development of the FreshFire church in that country.

The charity previously provided additional funds, in the form of a loan, of £1,700 to FFT Trading Limited, a company in which trustees Rachel Graves and Joanne Elliott are the directors. There is an intended trust relationship whereby the directors should act on the direction of the trustees of this charity. These funds were made available from the charity's 'Sacred Space' building fund to contribute to the costs of new leased premises and the associated refurbishment works. In the current year the charity made a net contribution of £2,141 to FFT Trading Limited towards rent costs.

There are no other related party transactions which require disclosure in the accounts.

FreshFire Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2025

	31.5.25 £	31.5.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Tithes and offerings	104,952	100,238
Donations	31,037	55,860
Gift aid	27,868	10,190
Grants	500	-
	<hr/>	<hr/>
	164,357	166,288
<b>Other trading activities</b>		
Sale of resources	11,052	5,558
<b>Investment income</b>		
Deposit account interest	62	116
	<hr/>	<hr/>
<b>Total incoming resources</b>	175,471	171,962
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	-	1,036
Sponsored activities	-	2,795
	<hr/>	<hr/>
	-	3,831
<b>Charitable activities</b>		
Trustees' salaries	-	4,280
Wages	39,053	26,525
Hire of plant and machinery	-	359
Rent	16,256	6,790
Insurance	925	894
Telephone	114	304
Advertising	1,970	1,288
Freelance consultants	61,849	62,305
IT maintenance	3,126	4,994
Outreach and sponsorship	2,181	2,452
Travel and subsistence	13,886	2,349
Worship	3,202	524
Conferences and training	4,250	4,250
Hospitality	12	42
Visiting minister honorariums	12,750	8,362
Office running costs	1,221	602
Carried forward	160,795	126,320

This page does not form part of the statutory financial statements

FreshFire Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2025

	31.5.25 £	31.5.24 £
<b>Charitable activities</b>		
Brought forward	160,795	126,320
Repairs and maintenance	330	4,000
Depreciation of fixed assets	1,648	1,362
Gifts to Nepal	9,927	14,146
	<hr/>	<hr/>
	172,700	145,828
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1,381	1,700
<b>Governance costs</b>		
Accountancy and legal fees	1,715	1,589
	<hr/>	<hr/>
Total resources expended	175,796	152,948
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	(325)	19,014
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**FRESHFIRE TRUST**

England & Wales - Charity number 1144463

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2024  
for  
FreshFire Trust

Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
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for the Year Ended 31 May 2024

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## FreshFire Trust

### Report of the Trustees for the Year Ended 31 May 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our main objective is to advance the Christian faith for the benefit of the public, adhering closely to the doctrines outlined in the Apostle's Creed, which encompasses belief in:

- God, the Father Almighty, Creator of heaven and earth.
- Jesus Christ, His only Son, our Lord.
- The conception of Jesus Christ by the Holy Spirit and His birth from the Virgin Mary.
- The suffering, crucifixion, death, burial, and resurrection of Jesus.
- The ascension of Jesus to heaven and His return to judge the living and the dead.
- The Holy Spirit.
- The Holy Catholic Church, communion of saints.
- The forgiveness of sins.
- The resurrection of the body and life everlasting.

##### **Public benefit**

Throughout the year, trustees have carefully observed the Charities Commission's guidance on Public Benefit, particularly for charities focused on advancing religious beliefs.

##### **Staff and Volunteers**

During this year, two individuals were contracted on a freelance basis: the Visionary Leader of FreshFire Network, working 25 hours/week, and the Restoration Centre Leader, working 20 hours/week.

Additionally, we employ four part-time staff members to manage various duties essential for the day-to-day operations of the Trust. The majority of the church and charity functions are supported by dedicated volunteers, without whom our efforts would not be possible.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

FreshFire has consistently provided services through our leadership schools and the Restoration Centre, which serves as a spiritual healing and deliverance ministry. Our mission is to help individuals rediscover their God-given identity and purpose through the transformative embrace of the Father's love. As a significant resource for the wider body of Christ, we aim to restore those who have fallen, empowering them to fulfil their calling.

FreshFire Church is a vibrant, socially and ethnically diverse community actively engaged in the local areas surrounding our church plants. By connecting with local residents, we provide children's clubs and weekly adult connect groups to foster community involvement. Our FreshFire Church campus is located in Greater Manchester, UK, with services taking place at a school in Heaton Chapel, Stockport, attracting a congregation of around 100.

Additionally, we are linked to an independent FreshFire Church in Kathmandu, Nepal, which features two campuses and an orphanage currently housing eight children, with aspirations to support more in the future. Our UK team travels to Kathmandu to provide teaching and training to their leadership teams while our Papa's House team engages in fundraising efforts to support the orphanage.

We also continue to expand our work through the Restoration Centre, focused on spiritual healing and deliverance, with a commitment to restoring individuals to their calling through the love of the Father.

## **FINANCIAL REVIEW**

### **Financial position**

The charity's financial outcomes for the year are detailed in the attached financial statements.

### **Reserves policy**

Our charity aims to maintain reserves equivalent to three months of salary costs plus overheads to safeguard against unforeseen expenses.

## **FUTURE PLANS**

We are excited about expanding our network by developing new campuses across Greater Manchester. Our search is ongoing for larger, more suitable venues that can house our headquarters along with the Stockport Campus congregation.

We are also looking to establish more churches and Restoration Centres in the UK and potentially in other nations in the near future.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **Recruitment and appointment of new trustees**

The trustees listed below have diligently served throughout this period, with updates noting those who have joined or exited as trustees during the current year. New Trustees are selected by invitation, ensuring our charity reflects a diverse range of backgrounds and expertise. We align trustee skill sets with the knowledge and experience needed, and when gaps are identified, we offer tailored training to bridge those areas.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational structure**

The trustees engage in strategic decision-making based on the charity's financial standing, though they do not manage the day-to-day operations of the churches or other ministries.

### **Induction and training of new trustees**

We have informal yet effective policies and procedures for the induction and training of trustees. Each of our trustees receives a personalised induction based on their individual needs. This includes providing a copy of the Charity's Trust Deed, our policies and procedures, and recent minutes from board meetings, along with financial accounts. The roles and responsibilities for each trustee are collaboratively negotiated to ensure their contributions complement one another effectively.

### **Risk management**

The executive team conducts continuous reviews of major risks as part of their routine monitoring and reporting.

Internal risks are mitigated through practices in child protection policies, fire safety, and health and safety inspections wherever the Charity operates.

Financial risks are minimised by implementing procedures for authorising all transactions and conducting regular reviews.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1144463

### **Principal address**

First Floor, 107 Lees Road  
Oldham  
OL4 1JW

### **Trustees**

Mrs R Graves  
B Tan Panza  
Mrs J Elliott ACA FMAAT  
M J Elliott  
Mrs L M Osondu

### **Independent Examiner**

Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

FreshFire Trust

Report of the Trustees  
for the Year Ended 31 May 2024

Approved by order of the board of trustees on Mar 28, 2025 ..... and signed on its behalf by:



.....  
Mrs R Graves - Trustee

Independent Examiner's Report to the Trustees of  
FreshFire Trust

**Independent examiner's report to the trustees of FreshFire Trust**

I report to the charity trustees on my examination of the accounts of FreshFire Trust (the Trust) for the year ended 31 May 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Gracian Daniel-Sam  
The Institute of Chartered Accountants in England and Wales

Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

Date: Mar 28, 2025  
.....

FreshFire Trust

Statement of Financial Activities  
for the Year Ended 31 May 2024

	Notes	Unrestricted fund £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		135,795	30,493	166,288	176,344
Other trading activities	2	5,515	43	5,558	6,811
Investment income	3	116	-	116	18
<b>Total</b>		<u>141,426</u>	<u>30,536</u>	<u>171,962</u>	<u>183,173</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,036	2,795	3,831	414
<b>Charitable activities</b>					
Mission		<u>130,689</u>	<u>18,428</u>	<u>149,117</u>	<u>208,694</u>
<b>Total</b>		<u>131,725</u>	<u>21,223</u>	<u>152,948</u>	<u>209,108</u>
<b>NET INCOME/(EXPENDITURE)</b>		9,701	9,313	19,014	(25,935)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		2,308	4,892	7,200	33,135
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>12,009</u></u>	<u><u>14,205</u></u>	<u><u>26,214</u></u>	<u><u>7,200</u></u>

The notes form part of these financial statements

FreshFire Trust

Balance Sheet  
31 May 2024

	Notes	Unrestricted fund £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	1,480	-	1,480	2,574
<b>CURRENT ASSETS</b>					
Debtors	8	7,721	1,700	9,421	3,313
Prepayments and accrued income		505	-	505	1,374
Cash at bank		10,157	12,505	22,662	4,892
		<u>18,383</u>	<u>14,205</u>	<u>32,588</u>	<u>9,579</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(7,854)	-	(7,854)	(4,953)
<b>NET CURRENT ASSETS</b>		<u>10,529</u>	<u>14,205</u>	<u>24,734</u>	<u>4,626</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>12,009</u>	<u>14,205</u>	<u>26,214</u>	<u>7,200</u>
<b>NET ASSETS</b>		<u>12,009</u>	<u>14,205</u>	<u>26,214</u>	<u>7,200</u>
<b>FUNDS</b>	10				
Unrestricted funds				12,009	2,308
Restricted funds				14,205	4,892
<b>TOTAL FUNDS</b>				<u>26,214</u>	<u>7,200</u>

The financial statements were approved by the Board of Trustees and authorised for issue on Mar 28, 2025 and were signed on its behalf by:



.....  
R Graves - Trustee

Joanne Elliott

Joanne Elliott (Mar 28, 2025 14:12 GMT)

.....  
J Elliott ACA FMAAT - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	31.5.24	31.5.23
	£	£
Sale of resources	5,558	6,811
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.5.24	31.5.23
	£	£
Deposit account interest	116	18
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	31.5.24	31.5.23
	£	£
Trustees' salaries	4,280	10,054
Trustees' pension contributions to money purchase schemes	-	80
	<u>          </u>	<u>          </u>
	<u>4,280</u>	<u>10,134</u>

The above remuneration is in respect of Leona Osondu in her role as UK co-ordinator of Papa's House and not in her role as a trustee.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.5.24	31.5.23
Outreach	5	6
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024

**6. INDEPENDENT EXAMINER'S REMUNERATION**

The amount payable to the Independent Examiner for carrying out the independent examination of the accounts is £1,008 (2023: £960).

**7. TANGIBLE FIXED ASSETS**

		Computer equipment £
<b>COST</b>		
At 1 June 2023		23,803
Additions		269
		<hr/>
At 31 May 2024		24,072
		<hr/>
<b>DEPRECIATION</b>		
At 1 June 2023		21,229
Charge for year		1,363
		<hr/>
At 31 May 2024		22,592
		<hr/>
<b>NET BOOK VALUE</b>		
At 31 May 2024		1,480
		<hr/> <hr/>
At 31 May 2023		2,574
		<hr/> <hr/>
<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	31.5.24	31.5.23
	£	£
Other debtors	9,421	3,313
	<hr/>	<hr/>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	31.5.24	31.5.23
	£	£
Trade creditors	2,528	1,793
Other creditors	5,326	3,160
	<hr/>	<hr/>
	7,854	4,953
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024

**10. MOVEMENT IN FUNDS**

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
<b>Unrestricted funds</b>			
General fund	2,308	9,701	12,009
<b>Restricted funds</b>			
Papa's House fund	1,697	(102)	1,595
Sacred Space building fund	3,195	9,415	12,610
	<u>4,892</u>	<u>9,313</u>	<u>14,205</u>
<b>TOTAL FUNDS</b>	<u>7,200</u>	<u>19,014</u>	<u>26,214</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	141,426	(131,725)	9,701
<b>Restricted funds</b>			
Papa's House fund	17,121	(17,223)	(102)
Sacred Space building fund	13,415	(4,000)	9,415
	<u>30,536</u>	<u>(21,223)</u>	<u>9,313</u>
<b>TOTAL FUNDS</b>	<u>171,962</u>	<u>(152,948)</u>	<u>19,014</u>

**Comparatives for movement in funds**

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	30,257	(27,949)	2,308
<b>Restricted funds</b>			
Papa's House fund	2,878	(1,181)	1,697
Sacred Space building fund	-	3,195	3,195
	<u>2,878</u>	<u>2,014</u>	<u>4,892</u>
<b>TOTAL FUNDS</b>	<u>33,135</u>	<u>(25,935)</u>	<u>7,200</u>

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	125,779	(153,728)	(27,949)
<b>Restricted funds</b>			
Papa's House fund	27,736	(28,917)	(1,181)
Sacred Space building fund	29,658	(26,463)	3,195
	<u>57,394</u>	<u>(55,380)</u>	<u>2,014</u>
<b>TOTAL FUNDS</b>	<u>183,173</u>	<u>(209,108)</u>	<u>(25,935)</u>

Papa's House fund - monies raised to support the work of the Nepalese orphanage.  
Sacred Space building fund - monies raised to acquire the church's own premises.

**11. RELATED PARTY DISCLOSURES**

During the period, the related party transactions were as stated below:

The charity paid amounts totalling £47,293 (2023: £47,414) to Glorybound Ltd, a company in which Adam Graves (husband of trustee Rachel Graves) is the sole director and shareholder. The payments were in respect of ministry services and travel expenses.

Leona Osondu, a trustee of the charity, received gross wages of £4,280 (2023: £10,054) and employer pension contributions of £nil (2023: £80) in her role as UK co-ordinator of Papa's House (the Nepalese orphanage that the charity supports).

The charity provided additional funds, in the form of a loan, of £1,700 to FFT Trading Limited, a company in which trustees Rachel Graves and Joanne Elliott are the directors. There is an intended trust relationship whereby the directors should act on the direction of the trustees of this charity. These funds were made available from the charity's 'Sacred Space' building fund to contribute to the costs of new leased premises and the associated refurbishment works. In the previous year a loan to FFT Trading Limited of £26,463 was fully impaired on the basis that FFT Trading Limited was experiencing difficulties with the lease.

There are no other related party transactions which require disclosure in the accounts.

FreshFire Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2024

	31.5.24 £	31.5.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Tithes and offerings	100,238	80,417
Donations	55,860	76,426
Gift aid	10,190	19,501
	<hr/>	<hr/>
	166,288	176,344
<b>Other trading activities</b>		
Sale of resources	5,558	6,811
<b>Investment income</b>		
Deposit account interest	116	18
	<hr/>	<hr/>
<b>Total incoming resources</b>	171,962	183,173
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	1,036	414
Sponsored activities	2,795	-
	<hr/>	<hr/>
	3,831	414
<b>Charitable activities</b>		
Trustees' salaries	4,280	10,054
Trustees' pension contributions	-	80
Wages	26,525	30,803
Pensions	-	47
Hire of plant and machinery	359	613
Rent	6,790	12,149
Rates and water	-	676
Insurance	894	874
Telephone	304	438
Advertising	1,288	1,710
Freelance consultants	62,305	63,328
IT maintenance	4,994	5,199
Outreach and sponsorship	2,452	14,193
Travel and subsistence	2,349	1,858
Worship	524	249
Conferences and training	4,250	4,148
Hospitality	42	64
Carried forward	117,356	146,483

This page does not form part of the statutory financial statements

FreshFire Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2024

	31.5.24	31.5.23
	£	£
<b>Charitable activities</b>		
Brought forward	117,356	146,483
Visiting minister honorariums	8,362	967
Office running costs	602	2,134
Repairs and maintenance	4,000	-
Depreciation of fixed assets	1,362	2,728
Impairment of loan	-	26,463
Gifts to Nepal	14,146	27,295
	<u>145,828</u>	<u>206,070</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1,700	1,363
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,589</u>	<u>1,261</u>
Total resources expended	<u>152,948</u>	<u>209,108</u>
<b>Net income/(expenditure)</b>	<u><u>19,014</u></u>	<u><u>(25,935)</u></u>

This page does not form part of the statutory financial statements

**FRESHFIRE TRUST**

England & Wales - Charity number 1144463

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2023  
for  
FreshFire Trust

Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

FreshFire Trust

Contents of the Financial Statements  
for the Year Ended 31 May 2023

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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the charity are to advance the Christian faith for the benefit of the public in accordance with the doctrines outlined in the Apostle's Creed, that is belief in/of that:

- God, the Father Almighty, creator of heaven and earth.
- Jesus Christ, His only son, our Lord.
- Jesus Christ was conceived by the power of the Holy Spirit and born of the Virgin Mary.
- Jesus Christ suffered under Pontius Pilate, was crucified, died and was buried.
- Jesus Christ descended to the dead and on the third day he rose again.
- Jesus Christ ascended into heaven and is seated at the right hand of the Father.
- Jesus Christ will come again to judge the living and the dead.
- The Holy Spirit.
- The Holy Catholic Church, the communion of saints.
- The forgiveness of sins.
- The resurrection of the body.
- Life everlasting.

### **Public benefit**

Throughout the year the trustees have paid due regard to the Charity Commission's guidance on public benefit and, in particular, the specific guidance provided to charities for the advancement of religion.

The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

### **Staff and Volunteers**

During this year the charity paid for the services of three people on a freelance basis:

- The Visionary Leader of the FreshFire Network is paid for his services to complete 25 hours of work per week..
- The Restoration Centre Leader is paid for 20 hours per week.

The charity has also employed another 5 staff members on part-time contracts to complete various duties to deliver the day to day operations of the charity.

All other areas of the charity are essentially filled by volunteers without whom the charity could not function.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

FreshFire Church is a vibrant community of people that is socially and ethnically diverse, and aims to be actively involved in the local communities of all current and future churches. We do this through connecting with the local people and developing various departments such as activities for children, teenagers and young adults, as well as weekly "Connect" groups suitable for all ages from 13 years old and training, mentoring and development services.

We currently have our FreshFire Church Campus and Charity Head Quarter in Greater Manchester, UK. The campus has a congregation of 100 people and the charity is also linked with an independent FreshFire Church in Kathmandu, Nepal which has 2 churches based in the city and an orphanage which currently houses 8 children and plans to house more in the near future. We support the church by sending our UK team to Kathmandu to provide teaching and training to their leadership teams. We also offer financial support to the church leaders and the UK Papas House team fundraises in order to support the work of the orphanage.

Restoration Centre is our healing and deliverance ministry which is committed to seeing people restored to their God given identity and purpose through the life changing power of the Father's Love.

## **FINANCIAL REVIEW**

### **Financial position**

The results of the charity for the year are set out in the attached financial statements.

### **Reserves policy**

The charity aims to hold reserves equivalent to three months' salary costs plus overheads at any one time. This would cover the charity in the event of unforeseen expenditure.

During this year, reserves have dropped below the target levels and since the end of this financial year, the trustees have been implementing changes to reduce costs and raise additional reserve funds from within the church congregation.

## **FUTURE PLANS**

We are currently looking at expanding the network launching further churches and restoration centres around the UK. In order to do this we are planning on moving our headquarters and Stockport Campus into a larger property in the near future.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **Recruitment and appointment of new trustees**

The trustees, as named within this report, have served throughout the period.

New trustees are chosen by invitation in order that the charity may have representation from a wide range of agencies. We match our skill requirements with knowledge and experience and where there are gaps we offer appropriate training.

### **Organisational structure**

The trustees make strategic decisions based on the financial position of the charity, however they do not carry out the routine day to day management of the churches or other ministries.

### **Induction and training of new trustees**

There are informal policies and procedures for the induction and training of new trustees. All of our trustees are inducted according to individual requirements.

A copy of the charity's trust deed is supplied along with the charity's policies and procedures and copies of recent board meeting minutes and accounts. Individual trustee's roles/responsibilities are negotiated with all the trustees so that their roles complement each other.

### **Risk management**

The executive team conducts an on-going review of major risks as part of its regular monitoring and reporting. Internal risks are minimised by the implementation of procedures in regard to Good Practice Child Protection Policies, Fire Safety and Health and safety inspections where the Charity's activities operate. Financial risks are minimised by the implementation of procedures for the authorisation of all transactions by the team and reviews on a regular basis.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1144463

### **Principal address**

1st Floor, 107 Lees Road  
Oldham  
OL4 1JW

### **Trustees**

R Graves  
B Tan Panza  
J Elliott ACA FMAAT  
M J Elliott  
L M Osondu

FreshFire Trust

Report of the Trustees  
for the Year Ended 31 May 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Gracian Daniel-Sam  
ACA  
Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

Approved by order of the board of trustees on.....and signed on its behalf by:

.....  
R Graves - Trustee

Independent Examiner's Report to the Trustees of  
FreshFire Trust

**Independent examiner's report to the trustees of FreshFire Trust**

I report to the charity trustees on my examination of the accounts of FreshFire Trust (the Trust) for the year ended 31 May 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Gracian Daniel-Sam  
ACA  
Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

Date: .....

FreshFire Trust

Statement of Financial Activities  
for the Year Ended 31 May 2023

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		119,470	56,874	176,344	123,094
Other trading activities	2	6,291	520	6,811	8,826
Investment income	3	18	-	18	8
<b>Total</b>		<u>125,779</u>	<u>57,394</u>	<u>183,173</u>	<u>131,928</u>
<b>EXPENDITURE ON</b>					
Raising funds		393	21	414	1,085
<b>Charitable activities</b>					
Mission		153,335	55,359	208,694	248,720
<b>Total</b>		<u>153,728</u>	<u>55,380</u>	<u>209,108</u>	<u>249,805</u>
<b>NET INCOME/(EXPENDITURE)</b>		(27,949)	2,014	(25,935)	(117,877)
<b>Transfers between funds</b>	10	-	-	-	-
<b>Net movement in funds</b>		(27,949)	2,014	(25,935)	(117,877)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		30,257	2,878	33,135	151,012
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,308</u></u>	<u><u>4,892</u></u>	<u><u>7,200</u></u>	<u><u>33,135</u></u>

The notes form part of these financial statements

FreshFire Trust

Balance Sheet  
31 May 2023

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	2,574	-	2,574	5,302
<b>CURRENT ASSETS</b>					
Debtors	8	3,313	-	3,313	21,007
Prepayments and accrued income		1,374	-	1,374	-
Cash at bank		-	4,892	4,892	13,211
		4,687	4,892	9,579	34,218
<b>CREDITORS</b>					
Amounts falling due within one year	9	(4,953)	-	(4,953)	(6,385)
<b>NET CURRENT ASSETS</b>					
		(266)	4,892	4,626	27,833
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		2,308	4,892	7,200	33,135
<b>NET ASSETS</b>					
		2,308	4,892	7,200	33,135
<b>FUNDS</b>					
Unrestricted funds	10			2,308	30,257
Restricted funds				4,892	2,878
<b>TOTAL FUNDS</b>					
				7,200	33,135

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
R Graves - Trustee

.....  
J Elliott ACA FMAAT - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

<b>2. OTHER TRADING ACTIVITIES</b>	31.5.23	31.5.22
	£	£
Sale of resources	6,811	8,826
	<u>          </u>	<u>          </u>
<b>3. INVESTMENT INCOME</b>	31.5.23	31.5.22
	£	£
Bank interest received	18	8
	<u>          </u>	<u>          </u>
<b>4. TRUSTEES' REMUNERATION AND BENEFITS</b>	31.5.23	31.5.22
	£	£
Trustees' salaries	10,054	10,448
Trustees' pension contributions to money purchase schemes	80	118
	<u>          </u>	<u>          </u>
	<u>10,134</u>	<u>10,566</u>

The above remuneration is in respect of Leona Osondu in her role as UK co-ordinator of Papa's House and not in her role as a trustee.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.5.23	31.5.22
Outreach	6	6
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**6. INDEPENDENT EXAMINER'S REMUNERATION**

The amount payable to the Independent Examiner for carrying out the independent examination of the accounts is £960 (2022: £960).

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

**7. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 June 2022 and 31 May 2023	23,803
<b>DEPRECIATION</b>	
At 1 June 2022	18,501
Charge for year	2,728
At 31 May 2023	21,229
<b>NET BOOK VALUE</b>	
At 31 May 2023	2,574
At 31 May 2022	5,302

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.23	31.5.22
	£	£
Other debtors	3,313	21,007

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.23	31.5.22
	£	£
Trade creditors	1,793	3,261
Taxation and social security	-	318
Amount owed to restricted funds	1,850	-
Other creditors	1,310	2,806
	4,953	6,385

**10. MOVEMENT IN FUNDS**

	At 1.6.22	Net movement in funds	Transfers between funds	At 31.5.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	30,257	(27,949)	-	2,308
<b>Restricted funds</b>				
Papa's House fund	2,878	(1,181)	-	1,697
Sacred Space building fund	-	3,195	-	3,195
<b>TOTAL FUNDS</b>	33,135	(25,935)	-	7,200

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	125,779	(153,728)	(27,949)
<b>Restricted funds</b>			
Papa's House fund	27,736	(28,917)	(1,181)
Sacred Space building fund	29,658	(26,463)	3,195
<b>TOTAL FUNDS</b>	<u>183,173</u>	<u>(209,108)</u>	<u>(25,935)</u>

**Comparatives for movement in funds**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	141,813	(111,556)	30,257
<b>Restricted funds</b>			
Papa's House fund	9,199	(6,321)	2,878
<b>TOTAL FUNDS</b>	<u>151,012</u>	<u>(117,877)</u>	<u>33,135</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	111,236	(222,792)	(111,556)
<b>Restricted funds</b>			
Papa's House fund	20,692	(27,013)	(6,321)
<b>TOTAL FUNDS</b>	<u>131,928</u>	<u>(249,805)</u>	<u>(117,877)</u>

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	Transfers between funds £	At 31.5.23 £
<b>Unrestricted funds</b>				
General fund	141,813	(138,805)	(700)	2,308
<b>Restricted funds</b>				
Papa's House fund	9,199	(8,202)	700	1,697
Sacred Space building fund	-	3,195	-	3,195
<b>TOTAL FUNDS</b>	<u>151,012</u>	<u>(143,812)</u>	<u>-</u>	<u>7,200</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	237,015	(375,820)	(138,805)
<b>Restricted funds</b>			
Papa's House fund	48,428	(56,630)	(8,202)
Sacred Space building fund	29,658	(26,463)	3,195
<b>TOTAL FUNDS</b>	<u>315,101</u>	<u>(458,913)</u>	<u>(143,812)</u>

**11. RELATED PARTY DISCLOSURES**

During the period, the related party transactions were as stated below:

The charity paid amounts totalling £47,414 to Glorybound Ltd, a company in which Adam Graves (husband of trustee Rachel Graves) is the sole director and shareholder. The payments were in respect of ministry services and travel expenses. In the prior year, ministry related payments totalling £51,796 were paid to Adam Graves directly on a self-employed basis.

Leona Osondu, a trustee of the charity, received gross wages of £10,054 (2022: £10,448) and employer pension contributions of £80 (2022: £118) in her role as UK co-ordinator of Papa's House (the Nepalese orphanage that the charity supports).

Beylai Tan Panza, a trustee of the charity, received a £500 birthday gift from the charity.

The charity provided funds, in the form of a loan, of £26,463 to FFT Trading Limited, a company in which trustees Rachel Graves and Joanne Elliott are the directors. There is an intended trust relationship whereby the directors should act on the direction of the trustees of this charity. These funds were made available from the charity's 'Sacred Space' building fund to contribute to the costs of new leased premises and the associated refurbishment works. This loan has been fully impaired as at 31 May 2023 on the basis that FFT Trading Limited is experiencing difficulties with the lease.

There are no other related party transactions which require disclosure in the accounts.

FreshFire Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2023

	31.5.23	31.5.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Tithes and offerings	80,417	71,145
Donations	76,426	30,942
Gift aid	19,501	21,007
	<hr/>	<hr/>
	176,344	123,094
<b>Other trading activities</b>		
Other income	6,811	8,826
<b>Investment income</b>		
Bank interest received	18	8
	<hr/>	<hr/>
<b>Total incoming resources</b>	183,173	131,928
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	414	1,085
<b>Charitable activities</b>		
Trustees' salaries	10,054	10,448
Trustees' pension contributions	80	118
Wages	30,803	41,650
Pensions	47	151
Hire of plant and machinery	613	748
Rent	12,149	44,014
Insurance	874	844
Rates and water	676	-
Telephone	438	403
Advertising	1,710	2,722
Freelance consultants	63,328	72,384
IT maintenance	5,199	8,023
Outreach and sponsorship	14,193	5,906
Travel and subsistence	1,858	14,210
Worship	249	448
Conferences and training	4,148	7,561
Hospitality	64	473
Visiting minister honorariums	967	4,138
Office running costs	2,134	2,475
Depreciation of tangible fixed assets	2,728	3,316
Impairment of loan	26,463	-
Grants to institutions	27,295	25,471
	<hr/>	<hr/>
	206,484	245,503
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1,363	639

This page does not form part of the statutory financial statements

FreshFire Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2023

	31.5.23 £	31.5.22 £
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,261	2,578
Total resources expended	209,108	249,805
<b>Net (expenditure)/income</b>	<u>(25,935)</u>	<u>(117,877)</u>

This page does not form part of the statutory financial statements

**FRESHFIRE TRUST**

England & Wales - Charity number 1144463

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2022  
for  
FreshFire Trust

Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

Contents of the Financial Statements  
for the Year Ended 31 May 2022

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Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the charity are to advance the Christian faith for the benefit of the public in accordance with the doctrines outlined in the Apostle's Creed, that is belief in/of/that:

- God, the Father Almighty, creator of heaven and earth.
- Jesus Christ, His only son, our Lord.
- Jesus Christ was conceived by the power of the Holy Spirit and born of the Virgin Mary.
- Jesus Christ suffered under Pontius Pilate, was crucified, died and was buried.
- Jesus Christ descended to the dead and on the third day he rose again.
- Jesus Christ ascended into heaven and is seated at the right hand of the Father.
- Jesus Christ will come again to judge the living and the dead.
- The Holy Spirit.
- The Holy Catholic Church, the communion of saints.
- The forgiveness of sins.
- The resurrection of the body.
- Life everlasting.

### **Public benefit**

Throughout the year the trustees have paid due regard to the Charity Commission's guidance on public benefit and, in particular, the specific guidance provided to charities for the advancement of religion.

The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

### **Staff and Volunteers**

During this year the charity paid for the services of three people on a freelance basis:

- The Senior Leader of the FreshFire Network is paid for his services and is expected to complete 25 hours per week..
- The Restoration Centre Leader is paid for 20 hours per week.
- The media specialist is paid for 8 hours per week.

The charity also employs another 5 staff members on part-time contracts to complete various duties to deliver the day to day operations of the charity.

All other areas of the church/charity are essentially filled by volunteers without whom the charity could not function.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

FreshFire Church is a vibrant community of people that is socially and ethnically diverse, and aims to be actively involved in the local communities of all current and future church plants. We do this through connecting with the local people and each area we plant into through running kids clubs, over 60's groups, weekly "Connect" groups suitable for all ages from 13 years old etc, we also have community projects where we interact with and bless the local community.

We currently have our FreshFire Church Campus and Charity Head Quarter in Greater Manchester, UK. The campus has a congregation of 100 people and the charity is also linked with an independent FreshFire Church in Kathmandu, Nepal which has 2 churches based in the city and an orphanage which currently houses 8 children and plans to house more in the near future. We support the church by sending our UK team to Kathmandu to provide teaching and training to their leadership teams. We also offer financial support to the church leaders and the UK Papas House team fundraises in order to support the work of the orphanage.

Restoration Centre is our healing and deliverance ministry which is committed to seeing people restored to their God given identity and purpose through the life changing power of the Father's Love.

## **FINANCIAL REVIEW**

### **Financial position**

The results of the charity for the year are set out in the attached financial statements.

### **Reserves policy**

The charity aims to hold reserves equivalent to three months' salary costs plus overheads at any one time. This would cover the charity in the event of unforeseen expenditure.

## **FUTURE PLANS**

We are currently looking at expanding the network by planting further campuses and restoration centres around the UK. In order to do this we are currently planning on moving into a larger premises in the near future.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **Recruitment and appointment of new trustees**

The trustees, as named within this report, have served throughout the period.

New trustees are chosen by invitation in order that the charity may have representation from a wide range of agencies. We match our skill requirements with knowledge and experience and where there are gaps we offer appropriate training.

### **Organisational structure**

The trustees make strategic decisions based on the financial position of the charity, however they do not carry out the routine day to day management of the churches or other ministries.

### **Induction and training of new trustees**

There are informal policies and procedures for the induction and training of new trustees. All of our trustees are inducted according to individual requirements.

A copy of the charity's trust deed is supplied along with the charity's policies and procedures and copies of recent board meeting minutes and accounts. Individual trustee's roles/responsibilities are negotiated with all the trustees so that their roles complement each other.

### **Risk management**

The executive team conducts an on-going review of major risks as part of its regular monitoring and reporting. Internal risks are minimised by the implementation of procedures in regard to Good Practice Child Protection Policies, Fire Safety and Health and safety inspections where the Charity's activities operate. Financial risks are minimised by the implementation of procedures for the authorisation of all transactions by the team and reviews on a regular basis.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1144463

### **Principal address**

1st Floor, 107 Lees Road  
Oldham  
OL4 1JW

### **Trustees**

R Graves  
B Tan Panza  
J Elliott ACA FMAAT  
M J Elliott  
L M Osondu

FreshFire Trust

Report of the Trustees  
for the Year Ended 31 May 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Gracian Daniel-Sam  
ACA  
Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

Approved by order of the board of trustees on **Mar 29, 2023** ..... and signed on its behalf by:



Rachel Graves (Mar 29, 2023 08:51 GMT+1)

.....  
R Graves - Trustee

Independent Examiner's Report to the Trustees of  
FreshFire Trust

**Independent examiner's report to the trustees of FreshFire Trust**

I report to the charity trustees on my examination of the accounts of FreshFire Trust (the Trust) for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Gracian Daniel-Sam  
ACA  
Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

Date: **Mar 29, 2023**  
Date: .....

Statement of Financial Activities  
for the Year Ended 31 May 2022

	Notes	Unrestricted fund £	Restricted fund £	31.5.22 Total funds £	31.5.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		102,939	20,155	123,094	280,618
Other trading activities	2	8,289	537	8,826	10,961
Investment income	3	8	-	8	5
<b>Total</b>		<u>111,236</u>	<u>20,692</u>	<u>131,928</u>	<u>291,584</u>
<b>EXPENDITURE ON</b>					
Raising funds		867	218	1,085	-
<b>Charitable activities</b>					
Mission		<u>221,225</u>	<u>27,495</u>	<u>248,720</u>	<u>178,320</u>
<b>Total</b>		<u>222,092</u>	<u>27,713</u>	<u>249,805</u>	<u>178,320</u>
<b>NET INCOME/(EXPENDITURE)</b>		(110,856)	(7,021)	(117,877)	113,264
<b>Transfers between funds</b>	10	<u>(700)</u>	<u>700</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(111,556)	(6,321)	(117,877)	113,264
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		141,813	9,199	151,012	37,748
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>30,257</u></u>	<u><u>2,878</u></u>	<u><u>33,135</u></u>	<u><u>151,012</u></u>


FreshFire Trust

Balance Sheet

31 May 2022

	Notes	Unrestricted fund £	Restricted fund £	31.5.22 Total funds £	31.5.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	5,302	-	5,302	8,618
<b>CURRENT ASSETS</b>					
Debtors	8	21,007	-	21,007	5,000
Prepayments and accrued income		-	-	-	31,667
Cash at bank		10,333	2,878	13,211	118,776
		<u>31,340</u>	<u>2,878</u>	<u>34,218</u>	<u>155,443</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(6,385)	-	(6,385)	(13,049)
<b>NET CURRENT ASSETS</b>					
		<u>24,955</u>	<u>2,878</u>	<u>27,833</u>	<u>142,394</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>30,257</u>	<u>2,878</u>	<u>33,135</u>	<u>151,012</u>
<b>NET ASSETS</b>					
		<u><u>30,257</u></u>	<u><u>2,878</u></u>	<u><u>33,135</u></u>	<u><u>151,012</u></u>
<b>FUNDS</b>					
Unrestricted funds	10			30,257	141,813
Restricted funds				2,878	9,199
<b>TOTAL FUNDS</b>					
				<u><u>33,135</u></u>	<u><u>151,012</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on Mar.29,2023..... and were signed on its behalf by:

  
 Rachel Graves (Mar 29, 2023 08:51 GMT+1)  
 .....  
 R Graves - Trustee

  
 Joanne Elliott (Mar 28, 2023 15:19 GMT+1)  
 .....  
 J Elliott ACA FMAAT - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022

**2. OTHER TRADING ACTIVITIES**

	31.5.22	31.5.21
	£	£
Other income	8,826	10,961
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.5.22	31.5.21
	£	£
Bank interest received	8	5
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	31.5.22	31.5.21
	£	£
Trustees' salaries	10,448	7,800
Trustees' pension contributions to money purchase schemes	118	-
	<u>          </u>	<u>          </u>
	<u>10,566</u>	<u>7,800</u>

The above remuneration is in respect of Leona Osondu in her role as UK co-ordinator of Papa's House and not in her role as a trustee.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.5.22	31.5.21
Outreach	6	5
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**6. INDEPENDENT EXAMINER'S REMUNERATION**

The amount payable to the Independent Examiner for carrying out the independent examination of the accounts is £960 (2021: £960).

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022

**7. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 June 2021 and 31 May 2022	23,803
<b>DEPRECIATION</b>	
At 1 June 2021	15,185
Charge for year	3,316
At 31 May 2022	18,501
<b>NET BOOK VALUE</b>	
At 31 May 2022	5,302
At 31 May 2021	8,618

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.22 £	31.5.21 £
Other debtors	21,007	5,000

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.22 £	31.5.21 £
Trade creditors	3,261	2,475
Taxation and social security	318	52
Other creditors	2,806	10,522
	6,385	13,049

**10. MOVEMENT IN FUNDS**

	At 1.6.21 £	Net movement in funds £	Transfers between funds £	At 31.5.22 £
<b>Unrestricted funds</b>				
General fund	141,813	(110,856)	(700)	30,257
<b>Restricted funds</b>				
Restricted fund	9,199	(7,021)	700	2,878
<b>TOTAL FUNDS</b>	151,012	(117,877)	-	33,135

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	111,236	(222,092)	(110,856)
<b>Restricted funds</b>			
Restricted fund	20,692	(27,713)	(7,021)
<b>TOTAL FUNDS</b>	<u>131,928</u>	<u>(249,805)</u>	<u>(117,877)</u>

**Comparatives for movement in funds**

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	33,978	107,835	141,813
<b>Restricted funds</b>			
Restricted fund	3,770	5,429	9,199
<b>TOTAL FUNDS</b>	<u>37,748</u>	<u>113,264</u>	<u>151,012</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	259,891	(152,056)	107,835
<b>Restricted funds</b>			
Restricted fund	31,693	(26,264)	5,429
<b>TOTAL FUNDS</b>	<u>291,584</u>	<u>(178,320)</u>	<u>113,264</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.20 £	Net movement in funds £	Transfers between funds £	At 31.5.22 £
<b>Unrestricted funds</b>				
General fund	33,978	(3,021)	(700)	30,257
<b>Restricted funds</b>				
Restricted fund	3,770	(1,592)	700	2,878
<b>TOTAL FUNDS</b>	<u>37,748</u>	<u>(4,613)</u>	<u>-</u>	<u>33,135</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	371,127	(374,148)	(3,021)
<b>Restricted funds</b>			
Restricted fund	52,385	(53,977)	(1,592)
<b>TOTAL FUNDS</b>	<u>423,512</u>	<u>(428,125)</u>	<u>(4,613)</u>

**11. RELATED PARTY DISCLOSURES**

During the period, the related party transactions were as stated below:

Adam Graves, husband of Rachel Graves, received ministry related payments totalling £51,796 (2021: £45,280) on a self-employed basis. In addition, the charity directly paid travel expenses of £2,834 on behalf of Adam Graves to carry out his engagements.

Leona Osondu, a trustee of the charity, received gross wages of £10,448 (2021: £7,800) and employer pension contributions of £118 (2021: nil) in her role as UK co-ordinator of Papa's House (the Nepalese orphanage that the charity supports).

There are no other related party transactions which require disclosure in the accounts.

FreshFire Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2022

	31.5.22	31.5.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	71,145	121,221
Donations	30,942	129,358
Gift aid	21,007	30,039
	<hr/>	<hr/>
	123,094	280,618
<b>Other trading activities</b>		
Other income	8,826	10,961
<b>Investment income</b>		
Bank interest received	8	5
	<hr/>	<hr/>
<b>Total incoming resources</b>	131,928	291,584
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	1,085	-
<b>Charitable activities</b>		
Trustees' salaries	10,448	7,800
Trustees' pension contributions	118	-
Wages	41,650	4,570
Pensions	151	-
Hire of plant and machinery	748	446
Rent	44,014	16,959
Insurance	844	829
Light and heat	-	162
Telephone	403	435
Advertising	2,722	2,764
Freelance consultants	72,384	81,978
IT maintenance	8,023	6,529
Outreach and sponsorship	5,906	6,236
Travel and subsistence	14,210	12,695
Worship	448	2,590
Conferences and training	7,561	2,721
Hospitality	473	193
Visiting minister honorariums	4,138	2,942
Office running costs	2,475	1,978
Depreciation of tangible fixed assets	3,316	2,099
Grants to institutions	25,471	20,855
	<hr/>	<hr/>
	245,503	174,781
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	639	299

This page does not form part of the statutory financial statements

FreshFire Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2022

	31.5.22	31.5.21
	£	£
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	2,578	3,240
Total resources expended	249,805	178,320
<b>Net (expenditure)/income</b>	<u>(117,877)</u>	<u>113,264</u>

This page does not form part of the statutory financial statements












# FFT 31-5-2022 Accounts for signing

Final Audit Report

2023-03-29

Created:	2023-03-28
By:	Gracian Daniel-Sam (gracian@danielsam.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA3yIrSG-3N_et7cNWxr_L3cgCK7pkM2kX

## "FFT 31-5-2022 Accounts for signing" History

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-  Document emailed to joanne@clarityaccountants.co.uk for signature  
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-  Signer joanne@clarityaccountants.co.uk entered name at signing as Joanne Elliott  
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✔ Agreement completed.

2023-03-29 - 8:53:30 AM GMT

Names and email addresses are entered into the Acrobat Sign service by Acrobat Sign users and are unverified unless otherwise noted.

**FRESHFIRE TRUST**

England & Wales - Charity number 1144463

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2021  
for  
FreshFire Trust

Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

Contents of the Financial Statements  
for the Year Ended 31 May 2021

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

The trustees present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the charity are to advance the Christian faith for the benefit of the public in accordance with the doctrines outlined in the Apostle's Creed, that is belief in/of/that:

- God, the Father Almighty, creator of heaven and earth.
- Jesus Christ, His only son, our Lord.
- Jesus Christ was conceived by the power of the Holy Spirit and born of the Virgin Mary.
- Jesus Christ suffered under Pontius Pilate, was crucified, died and was buried.
- Jesus Christ descended to the dead and on the third day he rose again.
- Jesus Christ ascended into heaven and is seated at the right hand of the Father.
- Jesus Christ will come again to judge the living and the dead.
- The Holy Spirit.
- The Holy Catholic Church, the communion of saints.
- The forgiveness of sins.
- The resurrection of the body.
- Life everlasting.

### **Public benefit**

Throughout the year the trustees have paid due regard to the Charity Commission's guidance on public benefit and, in particular, the specific guidance provided to charities for the advancement of religion.

The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

### **Staff and Volunteers**

During this year the charity paid for the services of three people on a freelance basis:

- The Senior Leader of the FreshFire Network is paid for his services and is expected to complete 25 hours per week..
- The Restoration Centre Leader is paid for 20 hours per week.
- The media specialist is paid for 8 hours per week.

The charity also employs a further five staff members on part-time contracts to complete various duties to deliver the day to day operations of the charity.

All other areas of the church/charity are essentially filled by volunteers without whom the charity could not function.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The charity has had a successful year. Throughout the COVID-19 pandemic we have continued to support all our church congregation members where needed through sickness and financial hardship and continued to employ all of our staff, who for a time worked remotely until they could return back to the offices. We relocated our offices from the headquarters building in Reddish into a new venue in Stockport where all our charitable business has been conducted during this year.

FreshFire has also continued to offer services through our leadership schools as well as counselling services through the Restoration Centre. These have both added to the revenue already brought in by the church.

FreshFire Church is a vibrant community of people that is socially and ethnically diverse, and aims to be actively involved in the local communities of all current and future church plants. We do this through connecting with the local people from each area by providing kids clubs and weekly connect groups for adults.

We currently have our FreshFire Church campus in Greater Manchester, UK. This takes place in a school in Reddish which is close to the charity's office and has a congregation size of 100. The charity is also linked to an independent FreshFire Church in Kathmandu, Nepal which has two campuses placed in the city and an orphanage which currently houses eight young children and has plans to house more in the near future. We support the church by sending our UK team to Kathmandu to provide teaching and training to their leadership teams and we offer financial support to the church leaders and the UK Papa's House team fundraises in order to support the work of the orphanage.

We have also launched our Restoration Centre which is a spiritual healing and deliverance ministry committed to seeing people restored to their God given identity and purpose through the life-changing power of the Father's love. This is a resource for the wider body of Christ and seeks to bring our fallen soldiers back to full health before restoring them to their call.

## **FINANCIAL REVIEW**

### **Financial position**

The results of the charity for the year are set out in the attached financial statements.

### **Reserves policy**

The charity aims to hold reserves equivalent to three months' of operational costs at any one time. This would cover the charity in the event of unforeseen expenditure.

## **FUTURE PLANS**

We are currently looking at expanding the network by planting further Campuses around Greater Manchester. In order to do this we have moved from our Stockport Campus building in Reddish and are currently looking for a larger and more suitable venue which can house the headquarters' offices along with the Stockport Campus congregation. We are also looking to plant further churches and Restoration Centres around the UK and other nations in the near future.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **Recruitment and appointment of new trustees**

The trustees, as named within this report, have served throughout the period, except those who have been appointed or ceased to act as trustees during the current year as indicated.

New trustees are chosen by invitation in order that the charity may have representation from a wide range of agencies. We match our skill requirements with knowledge and experience and where there are gaps we offer appropriate training.

### **Organisational structure**

The trustees make strategic decisions based on the financial position of the charity, however they do not carry out the routine day to day management of the churches or other ministries.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Induction and training of new trustees**

There are informal policies and procedures for the induction and training of new trustees. All of our trustees are inducted according to individual requirements.

A copy of the charity's trust deed is supplied along with the charity's policies and procedures and copies of recent board meeting minutes and accounts. Individual trustee's roles/responsibilities are negotiated with all the trustees so that their roles complement each other.

### **Risk management**

The executive team conducts an on-going review of major risks as part of its regular monitoring and reporting. Internal risks are minimised by the implementation of procedures in regard to good practice child protection policies, fire safety and health and safety inspections where the Charity's activities operate. Financial risks are minimised by the implementation of procedures for the authorisation of all transactions by the team and reviews on a regular basis.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1144463

### **Principal address**

1st Floor, 107 Lees Road  
Oldham  
OL4 1JW

### **Trustees**

R Graves  
B Tan Panza  
J Elliott ACA FMAAT  
M J Elliott  
L M Osondu

### **Independent Examiner**

Gracian Daniel-Sam  
ACA  
Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

Approved by order of the board of trustees on 29 March 2022 and signed on its behalf by:



Rachel Graves (Mar 29, 2022 21:48 GMT+1)

R Graves - Trustee

**Independent examiner's report to the trustees of FreshFire Trust**

I report to the charity trustees on my examination of the accounts of FreshFire Trust (the Trust) for the year ended 31 May 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Gracian Daniel-Sam  
ACA  
Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

29 March 2022

Statement of Financial Activities  
for the Year Ended 31 May 2021

	Notes	Unrestricted fund £	Restricted fund £	31.5.21 Total funds £	31.5.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		249,449	31,169	280,618	191,295
Other trading activities	2	10,437	524	10,961	3,010
Investment income	3	5	-	5	6
<b>Total</b>		<u>259,891</u>	<u>31,693</u>	<u>291,584</u>	<u>194,311</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Mission		152,056	26,264	178,320	178,813
<b>NET INCOME</b>		<u>107,835</u>	<u>5,429</u>	<u>113,264</u>	<u>15,498</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>33,978</u>	<u>3,770</u>	<u>37,748</u>	<u>22,250</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>141,813</u></u>	<u><u>9,199</u></u>	<u><u>151,012</u></u>	<u><u>37,748</u></u>


FreshFire Trust

Balance Sheet

31 May 2021

	Notes	Unrestricted fund £	Restricted fund £	31.5.21 Total funds £	31.5.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	8,618	-	8,618	5,290
<b>CURRENT ASSETS</b>					
Debtors	8	5,000	-	5,000	1,965
Prepayments and accrued income		31,667	-	31,667	-
Cash at bank		109,577	9,199	118,776	31,517
		<u>146,244</u>	<u>9,199</u>	<u>155,443</u>	<u>33,482</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(13,049)	-	(13,049)	(1,024)
<b>NET CURRENT ASSETS</b>		<u>133,195</u>	<u>9,199</u>	<u>142,394</u>	<u>32,458</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>141,813</u>	<u>9,199</u>	<u>151,012</u>	<u>37,748</u>
<b>NET ASSETS</b>		<u>141,813</u>	<u>9,199</u>	<u>151,012</u>	<u>37,748</u>
<b>FUNDS</b>	10				
Unrestricted funds				141,813	33,978
Restricted funds				9,199	3,770
<b>TOTAL FUNDS</b>				<u>151,012</u>	<u>37,748</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 March 2022 and were signed on its behalf by:

  
Rachel Graves (Mar 29, 2022 21:48 GMT+1)

R Graves - Trustee



J Elliott ACA FMAAT - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2021

**2. OTHER TRADING ACTIVITIES**

	31.5.21	31.5.20
	£	£
Other income	10,961	3,010
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.5.21	31.5.20
	£	£
Bank interest received	5	6
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	31.5.21	31.5.20
	£	£
Trustees' salaries	7,800	7,200
	<u>          </u>	<u>          </u>

The above remuneration is in respect of Leona Osondu in her role as UK co-ordinator of Papa's House and not in her role as a trustee.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.5.21	31.5.20
Outreach	5	1
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**6. INDEPENDENT EXAMINER'S REMUNERATION**

The amount payable to the Independent Examiner for carrying out the independent examination of the accounts is £960 (2020: £960).

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2021

## 7. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 June 2020	18,377
Additions	5,426
At 31 May 2021	<u>23,803</u>
<b>DEPRECIATION</b>	
At 1 June 2020	13,087
Charge for year	2,098
At 31 May 2021	<u>15,185</u>
<b>NET BOOK VALUE</b>	
At 31 May 2021	<u>8,618</u>
At 31 May 2020	<u>5,290</u>

## 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21 £	31.5.20 £
Other debtors	5,000	1,965
	<u>5,000</u>	<u>1,965</u>

## 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21 £	31.5.20 £
Trade creditors	2,475	64
Taxation and social security	52	-
Other creditors	10,522	960
	<u>13,049</u>	<u>1,024</u>

## 10. MOVEMENT IN FUNDS

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	33,978	107,835	141,813
<b>Restricted funds</b>			
Restricted fund	3,770	5,429	9,199
<b>TOTAL FUNDS</b>	<u>37,748</u>	<u>113,264</u>	<u>151,012</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2021

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	259,891	(152,056)	107,835
<b>Restricted funds</b>			
Restricted fund	31,693	(26,264)	5,429
<b>TOTAL FUNDS</b>	<u>291,584</u>	<u>(178,320)</u>	<u>113,264</u>

**Comparatives for movement in funds**

	At 1.6.19 £	Net movement in funds £	Transfers between funds £	At 31.5.20 £
<b>Unrestricted funds</b>				
General fund	26,220	15,617	(7,859)	33,978
<b>Restricted funds</b>				
Restricted fund	(3,970)	(119)	7,859	3,770
<b>TOTAL FUNDS</b>	<u>22,250</u>	<u>15,498</u>	<u>-</u>	<u>37,748</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	165,747	(150,130)	15,617
<b>Restricted funds</b>			
Restricted fund	28,564	(28,683)	(119)
<b>TOTAL FUNDS</b>	<u>194,311</u>	<u>(178,813)</u>	<u>15,498</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2021

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.19 £	Net movement in funds £	Transfers between funds £	At 31.5.21 £
<b>Unrestricted funds</b>				
General fund	26,220	123,452	(7,859)	141,813
<b>Restricted funds</b>				
Restricted fund	(3,970)	5,310	7,859	9,199
<b>TOTAL FUNDS</b>	<u>22,250</u>	<u>128,762</u>	<u>-</u>	<u>151,012</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	425,638	(302,186)	123,452
<b>Restricted funds</b>			
Restricted fund	60,257	(54,947)	5,310
<b>TOTAL FUNDS</b>	<u>485,895</u>	<u>(357,133)</u>	<u>128,762</u>

**11. RELATED PARTY DISCLOSURES**

During the period, the related party transactions were as stated below:

Adam Graves, husband of Rachel Graves, received ministry related payments totalling £45,280 (2020: £49,452) on a self-employed basis.

Leona Osondu, a trustee of the charity, received gross wages of £7,800 (2020: £7,200) in her role as UK co-ordinator of Papa's House (the Nepalese orphanage that the charity supports).

There are no other related party transactions which require disclosure in the accounts.

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2021

31.5.21                      31.5.20  
£                                      £

**INCOME AND ENDOWMENTS****Donations and legacies**

Gifts	121,221	120,218
Donations	129,358	40,583
Gift aid	30,039	13,069
Conference income	-	17,425
	<hr/>	<hr/>
	280,618	191,295

**Other trading activities**

Other income	10,961	3,010
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**Investment income**

Bank interest received	5	6
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**Total incoming resources**

	291,584	194,311
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**EXPENDITURE****Charitable activities**

Trustees' salaries	7,800	7,200
Wages	4,570	3,970
Hire of plant and machinery	446	1,373
Rent	16,959	12,846
Rates and water	-	1,775
Insurance	829	702
Light and heat	162	2,601
Telephone	435	913
Postage and stationery	-	485
Advertising	2,764	3,983
Repairs and renewals	-	1,727
Freelance consultants	81,978	63,500
IT maintenance	6,529	3,109
Outreach and sponsorship	6,236	2,655
Travel and subsistence	12,695	8,386
Worship	2,590	13,612
Conferences and training	2,721	17,840
Hospitality	193	4,380
Visiting minister honorariums	2,942	6,500
Office running costs	1,978	969
Depreciation	2,099	1,960
Grants to institutions	20,855	14,194
	<hr/>	<hr/>
	174,781	174,680

**Support costs****Finance**

Bank charges	299	67
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FreshFire Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2021

	31.5.21 £	31.5.20 £
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	3,240	4,066
Total resources expended	178,320	178,813
<b>Net income</b>	113,264	15,498

This page does not form part of the statutory financial statements