

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

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for the Year Ended 31 May 2021

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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 £
INCOME AND ENDOWMENTS FROM					
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
Total		<u>259,891</u>	<u>31,693</u>	<u>291,584</u>	<u>194,311</u>
EXPENDITURE ON					
Charitable activities					
Mission		152,056	26,264	178,320	178,813
NET INCOME		<u>107,835</u>	<u>5,429</u>	<u>113,264</u>	<u>15,498</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		33,978	3,770	37,748	22,250
TOTAL FUNDS CARRIED FORWARD		<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 TrustBalance Sheet31 May 2021

	Notes	Unrestricted fund £	Restricted fund £	31.5.21 Total funds £	31.5.20 Total funds £
FIXED ASSETS					
Tangible assets	7	8,618	-	8,618	5,290
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	9	(13,049)	-	(13,049)	(1,024)
NET CURRENT ASSETS		<u>133,195</u>	<u>9,199</u>	<u>142,394</u>	<u>32,458</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>141,813</u>	<u>9,199</u>	<u>151,012</u>	<u>37,748</u>
NET ASSETS		<u>141,813</u>	<u>9,199</u>	<u>151,012</u>	<u>37,748</u>
FUNDS	10				
Unrestricted funds				141,813	33,978
Restricted funds				9,199	3,770
TOTAL FUNDS				<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 £
COST	
At 1 June 2020	18,377
Additions	5,426
	<hr/>
At 31 May 2021	23,803
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DEPRECIATION	
At 1 June 2020	13,087
Charge for year	2,098
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At 31 May 2021	15,185
	<hr/>
NET BOOK VALUE	
At 31 May 2021	8,618
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At 31 May 2020	5,290
	<hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	<hr/>	<hr/>
	13,049	1,024
	<hr/>	<hr/>

10. MOVEMENT IN FUNDS

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

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 £
Unrestricted funds			
General fund	259,891	(152,056)	107,835
Restricted funds			
Restricted fund	31,693	(26,264)	5,429
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	26,220	15,617	(7,859)	33,978
Restricted funds				
Restricted fund	(3,970)	(119)	7,859	3,770
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	165,747	(150,130)	15,617
Restricted funds			
Restricted fund	28,564	(28,683)	(119)
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	26,220	123,452	(7,859)	141,813
Restricted funds				
Restricted fund	(3,970)	5,310	7,859	9,199
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	425,638	(302,186)	123,452
Restricted funds			
Restricted fund	60,257	(54,947)	5,310
TOTAL FUNDS	<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
Investment income		
Bank interest received	5	6
	<hr/>	<hr/>
Total incoming resources	291,584	194,311
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

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

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