

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

	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 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**

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 £
INCOME AND ENDOWMENTS FROM					
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
Total		<u>111,236</u>	<u>20,692</u>	<u>131,928</u>	<u>291,584</u>
EXPENDITURE ON					
Raising funds		867	218	1,085	-
Charitable activities					
Mission		<u>221,225</u>	<u>27,495</u>	<u>248,720</u>	<u>178,320</u>
Total		<u>222,092</u>	<u>27,713</u>	<u>249,805</u>	<u>178,320</u>
NET INCOME/(EXPENDITURE)		(110,856)	(7,021)	(117,877)	113,264
Transfers between funds	10	<u>(700)</u>	<u>700</u>	<u>-</u>	<u>-</u>
Net movement in funds		(111,556)	(6,321)	(117,877)	113,264
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>141,813</u>	<u>9,199</u>	<u>151,012</u>	<u>37,748</u>
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	7	5,302	-	5,302	8,618
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	9	(6,385)	-	(6,385)	(13,049)
NET CURRENT ASSETS		<u>24,955</u>	<u>2,878</u>	<u>27,833</u>	<u>142,394</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,257</u>	<u>2,878</u>	<u>33,135</u>	<u>151,012</u>
NET ASSETS		<u>30,257</u>	<u>2,878</u>	<u>33,135</u>	<u>151,012</u>
FUNDS	10				
Unrestricted funds				30,257	141,813
Restricted funds				2,878	9,199
TOTAL FUNDS				<u>33,135</u>	<u>151,012</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

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.

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
£

COST

At 1 June 2021 and 31 May 2022

23,803

DEPRECIATION

At 1 June 2021

15,185

Charge for year

3,316

At 31 May 2022

18,501

NET BOOK VALUE

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 £
Unrestricted funds				
General fund	141,813	(110,856)	(700)	30,257
Restricted funds				
Restricted fund	9,199	(7,021)	700	2,878
TOTAL FUNDS	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 £
Unrestricted funds			
General fund	111,236	(222,092)	(110,856)
Restricted funds			
Restricted fund	20,692	(27,713)	(7,021)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	33,978	107,835	141,813
Restricted funds			
Restricted fund	3,770	5,429	9,199
TOTAL FUNDS	<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 £
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>

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 £
Unrestricted funds				
General fund	33,978	(3,021)	(700)	30,257
Restricted funds				
Restricted fund	3,770	(1,592)	700	2,878
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	371,127	(374,148)	(3,021)
Restricted funds			
Restricted fund	52,385	(53,977)	(1,592)
TOTAL FUNDS	<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.

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

	31.5.22 £	31.5.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	71,145	121,221
Donations	30,942	129,358
Gift aid	21,007	30,039
	<hr/>	<hr/>
	123,094	280,618
Other trading activities		
Other income	8,826	10,961
Investment income		
Bank interest received	8	5
	<hr/>	<hr/>
Total incoming resources	131,928	291,584
EXPENDITURE		
Other trading activities		
Purchases	1,085	-
Charitable activities		
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
Support costs		
Finance		
Bank charges	639	299

FreshFire Trust

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

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












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

-  Document created by Gracian Daniel-Sam (gracian@danielsam.com)
2023-03-28 - 1:54:32 PM GMT
-  Document emailed to joanne@clarityaccountants.co.uk for signature
2023-03-28 - 1:57:01 PM GMT
-  Email viewed by joanne@clarityaccountants.co.uk
2023-03-28 - 2:18:57 PM GMT
-  Signer joanne@clarityaccountants.co.uk entered name at signing as Joanne Elliott
2023-03-28 - 2:19:44 PM GMT
-  Document e-signed by Joanne Elliott (joanne@clarityaccountants.co.uk)
Signature Date: 2023-03-28 - 2:19:46 PM GMT - Time Source: server
-  Document emailed to Rachel Graves (rachel@freshfire.org.uk) for signature
2023-03-28 - 2:19:47 PM GMT
-  Email viewed by Rachel Graves (rachel@freshfire.org.uk)
2023-03-29 - 7:48:55 AM GMT
-  Document e-signed by Rachel Graves (rachel@freshfire.org.uk)
Signature Date: 2023-03-29 - 7:51:05 AM GMT - Time Source: server
-  Document emailed to Gracian Daniel-Sam (gracian@danielsam.com) for signature
2023-03-29 - 7:51:07 AM GMT
-  Email viewed by Gracian Daniel-Sam (gracian@danielsam.com)
2023-03-29 - 8:53:13 AM GMT
-  Document e-signed by Gracian Daniel-Sam (gracian@danielsam.com)
Signature Date: 2023-03-29 - 8:53:30 AM GMT - Time Source: server



Adobe Acrobat Sign

✔ 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.