

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
Bolton
BL4 0BX

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for the Year Ended 31 May 2024

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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
.....

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 £
INCOME AND ENDOWMENTS FROM					
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
Total		<u>141,426</u>	<u>30,536</u>	<u>171,962</u>	<u>183,173</u>
EXPENDITURE ON					
Raising funds		1,036	2,795	3,831	414
Charitable activities					
Mission		<u>130,689</u>	<u>18,428</u>	<u>149,117</u>	<u>208,694</u>
Total		<u>131,725</u>	<u>21,223</u>	<u>152,948</u>	<u>209,108</u>
NET INCOME/(EXPENDITURE)		9,701	9,313	19,014	(25,935)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,308	4,892	7,200	33,135
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	7	1,480	-	1,480	2,574
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	9	(7,854)	-	(7,854)	(4,953)
NET CURRENT ASSETS		<u>10,529</u>	<u>14,205</u>	<u>24,734</u>	<u>4,626</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,009</u>	<u>14,205</u>	<u>26,214</u>	<u>7,200</u>
NET ASSETS		<u>12,009</u>	<u>14,205</u>	<u>26,214</u>	<u>7,200</u>
FUNDS	10				
Unrestricted funds				12,009	2,308
Restricted funds				<u>14,205</u>	<u>4,892</u>
TOTAL FUNDS				<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 (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>
	4,280	10,134
	<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 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 £
COST	
At 1 June 2023	23,803
Additions	269
	<hr/>
At 31 May 2024	24,072
	<hr/>
DEPRECIATION	
At 1 June 2023	21,229
Charge for year	1,363
	<hr/>
At 31 May 2024	22,592
	<hr/>
NET BOOK VALUE	
At 31 May 2024	1,480
	<hr/>
At 31 May 2023	2,574
	<hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Other debtors	9,421	3,313
	<hr/>	<hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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/>

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 £
Unrestricted funds			
General fund	2,308	9,701	12,009
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	141,426	(131,725)	9,701
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	30,257	(27,949)	2,308
Restricted funds			
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>
TOTAL FUNDS	<u>33,135</u>	<u>(25,935)</u>	<u>7,200</u>

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

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,779	(153,728)	(27,949)
Restricted funds			
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>
TOTAL FUNDS	<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.

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

	31.5.24 £	31.5.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and offerings	100,238	80,417
Donations	55,860	76,426
Gift aid	10,190	19,501
	<hr/>	<hr/>
	166,288	176,344
Other trading activities		
Sale of resources	5,558	6,811
Investment income		
Deposit account interest	116	18
	<hr/>	<hr/>
Total incoming resources	171,962	183,173
EXPENDITURE		
Other trading activities		
Purchases	1,036	414
Sponsored activities	2,795	-
	<hr/>	<hr/>
	3,831	414
Charitable activities		
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 £
Charitable activities		
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
	<hr/> 145,828	<hr/> 206,070
Support costs		
Finance		
Bank charges	1,700	1,363
Governance costs		
Accountancy and legal fees	1,589	1,261
	<hr/> 152,948	<hr/> 209,108
Total resources expended		
	<hr/> 19,014	<hr/> (25,935)
Net income/(expenditure)	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements