

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

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for the Year Ended 31 May 2025

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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 £
INCOME AND ENDOWMENTS FROM					
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
Total		<u>167,427</u>	<u>8,044</u>	<u>175,471</u>	<u>171,962</u>
EXPENDITURE ON					
Raising funds		-	-	-	3,831
Charitable activities					
Mission		<u>164,016</u>	<u>11,780</u>	<u>175,796</u>	<u>149,117</u>
Total		<u>164,016</u>	<u>11,780</u>	<u>175,796</u>	<u>152,948</u>
NET INCOME/(EXPENDITURE)		3,411	(3,736)	(325)	19,014
RECONCILIATION OF FUNDS					
Total funds brought forward		12,009	14,205	26,214	7,200
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	7	2,159	-	2,159	1,480
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	9	(5,632)	-	(5,632)	(7,854)
NET CURRENT ASSETS		<u>13,261</u>	<u>10,469</u>	<u>23,730</u>	<u>24,734</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,420</u>	<u>10,469</u>	<u>25,889</u>	<u>26,214</u>
NET ASSETS		<u>15,420</u>	<u>10,469</u>	<u>25,889</u>	<u>26,214</u>
FUNDS	10				
Unrestricted funds				15,420	12,009
Restricted funds				10,469	14,205
TOTAL FUNDS				<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 £
COST	
At 1 June 2024	24,072
Additions	2,327
	<hr/>
At 31 May 2025	26,399
	<hr/>
DEPRECIATION	
At 1 June 2024	22,592
Charge for year	1,648
	<hr/>
At 31 May 2025	24,240
	<hr/>
NET BOOK VALUE	
At 31 May 2025	2,159
	<hr/>
At 31 May 2024	1,480
	<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 £
Unrestricted funds			
General fund	12,009	3,411	15,420
Restricted funds			
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/>
TOTAL FUNDS	26,214	(325)	25,889
	<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 £
Unrestricted funds			
General fund	167,427	(164,016)	3,411
Restricted funds			
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>
TOTAL FUNDS	<u><u>175,471</u></u>	<u><u>(175,796)</u></u>	<u><u>(325)</u></u>

Comparatives for 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><u>7,200</u></u>	<u><u>19,014</u></u>	<u><u>26,214</u></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 £
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>

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
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
Other trading activities		
Sale of resources	11,052	5,558
Investment income		
Deposit account interest	62	116
	<hr/>	<hr/>
Total incoming resources	175,471	171,962
EXPENDITURE		
Other trading activities		
Purchases	-	1,036
Sponsored activities	-	2,795
	<hr/>	<hr/>
	-	3,831
Charitable activities		
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 £
Charitable activities		
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/> 172,700	<hr/> 145,828
Support costs		
Finance		
Bank charges	1,381	1,700
Governance costs		
Accountancy and legal fees	<hr/> 1,715	<hr/> 1,589
Total resources expended	<hr/> 175,796	<hr/> 152,948
Net (expenditure)/income	<hr/> (325)	<hr/> 19,014

This page does not form part of the statutory financial statements