

FREEDOM INTERNATIONAL NOW LTD

England & Wales · Charity number 1157050

Details

Status	Registered
Legal form	Charitable company
Company number	08950870
Registered	2014-05-14
Register	View on the Charity Commission register

Contact

Address	40 Culverden Down Tunbridge Wells TN4 9SG
Phone	08445564790
Website	www.FreedomInternationalNOW.com

Activities

Objects: A) TO ADVANCE THE EDUCATION OF THE PUBLIC ANYWHERE IN THE WORLD IN ANY CHARITABLE WAY THE TRUSTEES SEE FIT;B) THE PREVENTION OR RELIEF OF POVERTY IN ANYWHERE IN THE WORLD BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY AND BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION, TRAINING, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT;C) THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH AMONG PEOPLE ANYWHERE IN THE WORLD.

Activities: We focus our activities on advancing education, improving health and relieving poverty. To this end working with leaders in their fields in the UK and further afield. We've also provided direct financial and non-financial support and mentoring to people in the UK who were and are in need. We've supported high profile projects such as Festival of Code and LeaderShapeNOW.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- South Africa
- The Gambia
- United States

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£93,639	£87,570	-	-
2024-03-31	£57,401	£62,733	-	-
2023-03-31	£37,247	£38,103	-	-
2022-03-31	£51,723	£45,995	-	-
2021-03-31	£65,904	£67,965	-	-

Trustees

Name	Role	Appointed
SIMON HEDLEY	Chair	2014-03-20
Dr KATHLYN HEDLEY		2014-04-20

FREEDOM INTERNATIONAL NOW LTD

England & Wales - Charity number 1157050

Accounts

Charity number: 1157050
Company number: 08950870

Freedom International NOW Ltd
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2025

Freedom International NOW Ltd
(A company limited by guarantee)

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Freedom International NOW Ltd
(A company limited by guarantee)

Legal and administrative information

Charity number 1157050

Company registration number 08950870

Registered office Unicorn House
Station Close
Potters Bar
Hertfordshire
EN6 1TL

Trustees S Hedley
Dr K Hedley

Secretary S Hedley

Accountants Kleinman Graham
2nd Floor, Unicorn House
Station Close
Potters Bar
Hertfordshire EN6 1TL

Freedom International NOW Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees, who are also directors of Freedom International NOW Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also directors of Freedom International NOW Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

.....
S Hedley
Director
14th August 2025

Freedom International NOW Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Freedom International NOW Ltd.

I report on the accounts of Freedom International NOW Ltd for the year ended 31 March 2025 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

As the trustees of the company (and also its directors for purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that an audit is not required for this year under Part 16 of the 2006 Act and are eligible for independent examination. I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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 ; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no 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.

.....
Jason S Bennett FCA
Independent examiner

14th August 2025

Freedom International NOW Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2025

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	93,639	93,639	57,401
Total incoming resources		<u>93,639</u>	<u>93,639</u>	<u>57,401</u>
Resources expended				
Charitable activities	3	85,370	85,370	59,467
Governance costs	5	2,200	2,200	2,767
Total resources expended		<u>87,570</u>	<u>87,570</u>	<u>62,234</u>
Net incoming/(outgoing) resources for the year /				
Net income/(expenditure) for the year		6,069	6,069	(4,833)
Total funds brought forward		70	70	4,903
Total funds carried forward		<u>6,139</u>	<u>6,139</u>	<u>70</u>

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Balance sheet

as at 31 March 2025

Company number: 08950870

	Notes	£	2025	£	£	2024	£
Current assets							
Cash at bank and in hand		6,599			531		
		<u>6,599</u>			<u>531</u>		
Creditors: amounts falling due within one year	8	(460)			(460)		
Net current assets			6,139			71	
Net assets			<u>6,139</u>			<u>71</u>	
Funds							
Unrestricted income funds			6,139			71	
Total funds			<u>6,139</u>			<u>71</u>	

The Balance Sheet continues on the following page.

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 March 2025

In approving these financial statements as trustees of the company we hereby confirm:

For the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

Directors' responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 14th August 2025 and signed on its behalf by:

.....
S Hedley
Director

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary income

	Unrestricted funds £	2025 Total £	2024 Total £
Donations	93,639	93,639	57,401
	<u>93,639</u>	<u>93,639</u>	<u>57,401</u>

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2025

3. Costs of charitable activities - by fund type

	Unrestricted funds £	2025 Total £	2024 Total £
Charitable activities	85,370	85,370	59,467
	<u>85,370</u>	<u>85,370</u>	<u>59,467</u>

4. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2025 Total £	2024 Total £
Charitable activities	84,496	874	85,370	59,467
	<u>84,496</u>	<u>874</u>	<u>85,370</u>	<u>59,467</u>

5. Governance costs

	Unrestricted funds £	2025 Total £	2024 Total £
Accountancy fees	544	544	173
IT expenses	1,581	1,581	1,716
Office expenses - Other	-	-	1
Travel expenses	-	-	375
Printing, postage and stationery	-	-	78
Sundry office expenses	-	-	380
Bank charges	75	75	44
	<u>2,200</u>	<u>2,200</u>	<u>2,767</u>

6. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2025

8. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	460	460

9. Company limited by guarantee

Freedom International NOW Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Freedom International NOW Ltd
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Freedom International NOW Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 March 2025

	2025		2024	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		93,639		57,401
		<u>93,639</u>		<u>57,401</u>
Total incoming resources from generating funds		<u>93,639</u>		<u>57,401</u>
Total incoming resources		<u><u>93,639</u></u>		<u><u>57,401</u></u>

Freedom International NOW Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 March 2025

	2025		2024
	£		£
Charitable activities			
Charitable activities			
<i>Activities undertaken directly</i>			
Gifts to the homeless	31,640		49,992
General gifts and grants	52,856		6,757
	84,496		56,749
<i>Support costs</i>			
Consultancy fees	340		2,390
Advertising and marketing	534		328
	874		2,718
Charitable activities total expenditure	85,370		59,467
Total charitable activity expenditure	85,370		59,467
Governance costs			
<i>Activities undertaken directly</i>			
Accountancy fees	544		173
IT expenses	1,581		1,716
Office expenses - Other	-		1
	2,125		1,890
<i>Support costs</i>			
Travel expenses	-		375
Printing, postage and stationery	-		78
Sundry office expenses	-		380
Bank charges	75		44
	75		877
Total governance costs	2,200		2,767
Net incoming/(outgoing) resources for the year	6,069		(4,833)

FREEDOM INTERNATIONAL NOW LTD

England & Wales - Charity number 1157050

Accounts

Charity number: 1157050
Company number: 08950870

Freedom International NOW Ltd
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2024

Freedom International NOW Ltd
(A company limited by guarantee)

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(A company limited by guarantee)

Legal and administrative information

Charity number 1157050

Company registration number 08950870

Registered office Unicorn House
Station Close
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Hertfordshire
EN6 1TL

Trustees S Hedley
Dr K Hedley

Secretary S Hedley

Accountants Kleinman Graham
2nd Floor, Unicorn House
Station Close
Potters Bar
Hertfordshire EN6 1TL

Freedom International NOW Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees, who are also directors of Freedom International NOW Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also directors of Freedom International NOW Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

.....
S Hedley
Director
13th November 2024

Freedom International NOW Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Freedom International NOW Ltd.

I report on the accounts of Freedom International NOW Ltd for the year ended 31 March 2024 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

As the trustees of the company (and also its directors for purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that an audit is not required for this year under Part 16 of the 2006 Act and are eligible for independent examination. I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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 ; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no 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.

.....
Jason S Bennett FCA
Independent examiner

13th November 2024

Freedom International NOW Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	57,401	57,401	37,247
Total incoming resources		<u>57,401</u>	<u>57,401</u>	<u>37,247</u>
Resources expended				
Charitable activities	3	59,467	59,467	37,059
Governance costs	5	2,766	2,766	1,044
Total resources expended		<u>62,233</u>	<u>62,233</u>	<u>38,103</u>
Net incoming/(outgoing) resources for the year /				
Net income/(expenditure) for the year		(4,832)	(4,832)	(856)
Total funds brought forward		<u>4,903</u>	<u>4,903</u>	<u>5,759</u>
Total funds carried forward		<u>71</u>	<u>71</u>	<u>4,903</u>

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Balance sheet

as at 31 March 2024

Company number: 08950870

	Notes	£	2024	£	£	2023	£
Current assets							
Cash at bank and in hand		531			5,863		
		<u>531</u>			<u>5,863</u>		
Creditors: amounts falling due within one year	8	(460)			(960)		
Net current assets				71			4,903
Net assets				<u>71</u>			<u>4,903</u>
Funds							
Unrestricted income funds				<u>71</u>			<u>4,903</u>
Total funds				<u>71</u>			<u>4,903</u>

The Balance Sheet continues on the following page.

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 March 2024

In approving these financial statements as trustees of the company we hereby confirm:

For the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

Directors' responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 13th November 2024 and signed on its behalf by:

.....
S Hedley
Director

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary income

	Unrestricted funds £	2024 Total £	2023 Total £
Donations	57,401	57,401	37,247
	<u>57,401</u>	<u>57,401</u>	<u>37,247</u>

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

3. Costs of charitable activities - by fund type

	Unrestricted funds £	2024 Total £	2023 Total £
Charitable activities	59,467	59,467	37,059
	<u>59,467</u>	<u>59,467</u>	<u>37,059</u>

4. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2024 Total £	2023 Total £
Charitable activities	56,749	2,718	59,467	37,059
	<u>56,749</u>	<u>2,718</u>	<u>59,467</u>	<u>37,059</u>

5. Governance costs

	Unrestricted funds £	2024 Total £	2023 Total £
Accountancy fees	173	173	864
IT expenses	1,716	1,716	(1)
Office expenses - Other	-	1	-
Travel expenses	375	375	18
Printing, postage and stationery	78	78	161
Sundry office expenses	380	380	-
Bank charges	44	44	2
	<u>2,766</u>	<u>2,767</u>	<u>1,044</u>

6. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	460	960

9. Company limited by guarantee

Freedom International NOW Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Freedom International NOW Ltd
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Freedom International NOW Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 March 2024

	2024		2023	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		57,401		37,247
		<u>57,401</u>		<u>37,247</u>
Total incoming resources from generating funds		<u>57,401</u>		<u>37,247</u>
Total incoming resources		<u><u>57,401</u></u>		<u><u>37,247</u></u>

Freedom International NOW Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 March 2024

	2024	2023
	£	£
Charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Gifts to the homeless	49,992	30,351
General gifts and grants	6,757	4,125
	56,749	34,476
<i>Support costs</i>		
Consultancy fees	2,390	250
Advertising and marketing	328	2,333
	2,718	2,583
Charitable activities total expenditure	59,467	37,059
Total charitable activity expenditure	59,467	37,059
Governance costs		
<i>Activities undertaken directly</i>		
Accountancy fees	173	864
IT expenses	1,716	(1)
Office expenses - Other	1	-
	1,890	863
<i>Support costs</i>		
Travel expenses	375	18
Printing, postage and stationery	78	161
Sundry office expenses	380	-
Bank charges	44	2
	877	181
Total governance costs	2,767	1,044
Net incoming/(outgoing) resources for the year	(4,833)	(856)

FREEDOM INTERNATIONAL NOW LTD

England & Wales - Charity number 1157050

Accounts

Charity number: 1157050
Company number: 08950870

Freedom International NOW Ltd
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2023

Freedom International NOW Ltd
(A company limited by guarantee)

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Freedom International NOW Ltd
(A company limited by guarantee)

Legal and administrative information

Charity number 1157050

Company registration number 08950870

Registered office Unicorn House
Station Close
Potters Bar
Hertfordshire
EN6 1TL

Trustees S Hedley
Dr K Hedley

Secretary S Hedley

Accountants Kleinman Graham
2nd Floor, Unicorn House
Station Close
Potters Bar
Hertfordshire EN6 1TL

Freedom International NOW Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees, who are also directors of Freedom International NOW Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also directors of Freedom International NOW Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

.....

S Hedley

Director

5 December 2023

Freedom International NOW Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Freedom International NOW Ltd.

I report on the accounts of Freedom International NOW Ltd for the year ended 31 March 2023 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

As the trustees of the company (and also its directors for purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that an audit is not required for this year under Part 16 of the 2006 Act and are eligible for independent examination. I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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 ; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no 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.

.....
Jason S Bennett FCA
Independent examiner

5 December 2023

Freedom International NOW Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	37,247	37,247	51,723
Total incoming resources		<u>37,247</u>	<u>37,247</u>	<u>51,723</u>
Resources expended				
Charitable activities	3	37,059	37,059	43,640
Governance costs	5	1,044	1,044	2,355
Total resources expended		<u>38,103</u>	<u>38,103</u>	<u>45,995</u>
Net incoming/(outgoing) resources for the year /				
Net income/(expenditure) for the year		(856)	(856)	5,728
Total funds brought forward		<u>5,759</u>	<u>5,759</u>	<u>31</u>
Total funds carried forward		<u>4,903</u>	<u>4,903</u>	<u>5,759</u>

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Balance sheet

as at 31 March 2023

Company number: 08950870

	Notes	£	2023	£	£	2022	£
Current assets							
Cash at bank and in hand		5,863			6,719		
		<u>5,863</u>			<u>6,719</u>		
Creditors: amounts falling due within one year	8	(960)			(960)		
Net current assets			4,903			5,759	
Net assets			<u>4,903</u>			<u>5,759</u>	
Funds							
Unrestricted income funds			4,903			5,759	
Total funds			<u>4,903</u>			<u>5,759</u>	

The Balance Sheet continues on the following page.

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 March 2023

In approving these financial statements as trustees of the company we hereby confirm:

For the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

Directors' responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 5 December 2023 and signed on its behalf by:

.....
S Hedley
Director

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary income

	Unrestricted funds £	2023 Total £	2022 Total £
Donations	37,247	37,247	51,723
	<u>37,247</u>	<u>37,247</u>	<u>51,723</u>

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2023

3. Costs of charitable activities - by fund type

	Unrestricted funds £	2023 Total £	2022 Total £
Charitable activities	37,059	37,059	43,640
	<u>37,059</u>	<u>37,059</u>	<u>43,640</u>

4. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2023 Total £	2022 Total £
Charitable activities	34,476	2,583	37,059	43,640
	<u>34,476</u>	<u>2,583</u>	<u>37,059</u>	<u>43,640</u>

5. Governance costs

	Unrestricted funds £	2023 Total £	2022 Total £
Accountancy fees	864	864	352
IT expenses	(1)	(1)	1,180
Office expenses - Other	-	-	478
Travel expenses	18	18	240
Printing, postage and stationery	161	161	44
Bank charges	2	2	61
	<u>1,044</u>	<u>1,044</u>	<u>2,355</u>

6. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2023

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	960	960

9. Company limited by guarantee

Freedom International NOW Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Freedom International NOW Ltd
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Freedom International NOW Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 March 2023

	2023		2022	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		37,247		51,723
		<u>37,247</u>		<u>51,723</u>
Total incoming resources from generating funds		<u>37,247</u>		<u>51,723</u>
Total incoming resources		<u><u>37,247</u></u>		<u><u>51,723</u></u>

Freedom International NOW Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 March 2023

	2023		2022
	£		£
Charitable activities			
Charitable activities			
<i>Activities undertaken directly</i>			
Gifts to the homeless	30,351		32,158
General gifts and grants	4,125		7,650
	34,476		39,808
<i>Support costs</i>			
Consultancy fees	250		1,527
Advertising and marketing	2,333		2,305
	2,583		3,832
Charitable activities total expenditure	37,059		43,640
Total charitable activity expenditure	37,059		43,640
Governance costs			
<i>Activities undertaken directly</i>			
Accountancy fees	864		352
IT expenses	(1)		1,180
Office expenses - Other	-		478
	863		2,010
<i>Support costs</i>			
Travel expenses	18		240
Printing, postage and stationery	161		44
Bank charges	2		61
	181		345
Total governance costs	1,044		2,355
Net incoming/(outgoing) resources for the year	(856)		5,728

FREEDOM INTERNATIONAL NOW LTD

England & Wales - Charity number 1157050

Accounts

Charity number: 1157050
Company number: 08950870

Freedom International NOW Ltd
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2022

Freedom International NOW Ltd
(A company limited by guarantee)

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Freedom International NOW Ltd
(A company limited by guarantee)

Legal and administrative information

Charity number 1157050

Company registration number 08950870

Registered office Unicorn House
Station Close
Potters Bar
Hertfordshire
EN6 1TL

Trustees S Hedley
Dr K Hedley

Secretary S Hedley

Accountants Kleinman Graham
2nd Floor, Unicorn House
Station Close
Potters Bar
Hertfordshire EN6 1TL

Freedom International NOW Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees, who are also directors of Freedom International NOW Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also directors of Freedom International NOW Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

..... Dated: 28th November 2022
S Hedley
Director

Freedom International NOW Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Freedom International NOW Ltd.

I report on the accounts of Freedom International NOW Ltd for the year ended 31 March 2022 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

As the trustees of the company (and also its directors for purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that an audit is not required for this year under Part 16 of the 2006 Act and are eligible for independent examination. I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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 ; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no 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.

.....
Jason S Bennett FCA
Independent examiner

Freedom International NOW Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	51,723	51,723	65,904
Total incoming resources		<u>51,723</u>	<u>51,723</u>	<u>65,904</u>
Resources expended				
Charitable activities	3	43,640	43,640	60,218
Governance costs	5	2,355	2,355	7,747
Total resources expended		<u>45,995</u>	<u>45,995</u>	<u>67,965</u>
Net incoming/(outgoing) resources for the year /				
Net income/(expenditure) for the year		5,728	5,728	(2,061)
Total funds brought forward		<u>31</u>	<u>31</u>	<u>2,093</u>
Total funds carried forward		<u>5,759</u>	<u>5,759</u>	<u>32</u>

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Balance sheet

as at 31 March 2022

Company number: 08950870

	Notes	£	2022	£	£	2021	£
Current assets							
Cash at bank and in hand		6,719			1,568		
		<u>6,719</u>			<u>1,568</u>		
Creditors: amounts falling due within one year	8	(960)			(1,537)		
Net current assets			5,759			31	
Net assets			<u>5,759</u>			<u>31</u>	
Funds							
Unrestricted income funds			5,759			31	
Total funds			<u>5,759</u>			<u>31</u>	

The Balance Sheet continues on the following page.

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 March 2022

In approving these financial statements as trustees of the company we hereby confirm:

For the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

Directors' responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 28th November 2022 and signed on its behalf by:

.....
S Hedley
Director

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary income

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	51,723	51,723	65,904
	<u>51,723</u>	<u>51,723</u>	<u>65,904</u>

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2022

3. Costs of charitable activities - by fund type

	Unrestricted funds £	2022 Total £	2021 Total £
Charitable activities	43,640	43,640	58,896
Education costs	-	-	1,322
	<u>43,640</u>	<u>43,640</u>	<u>60,218</u>

4. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2022 Total £	2021 Total £
Charitable activities	39,808	3,832	43,640	58,896
Education costs	-	-	-	1,322
	<u>39,808</u>	<u>3,832</u>	<u>43,640</u>	<u>60,218</u>

5. Governance costs

	Unrestricted funds £	2022 Total £	2021 Total £
Accountancy fees	352	352	1,929
IT expenses	1,180	1,180	4,152
Office expenses - Other	478	478	1,685
Travel expenses	240	240	-
Printing, postage and stationery	44	44	27
Bank charges	61	61	(46)
	<u>2,355</u>	<u>2,355</u>	<u>7,747</u>

6. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2022

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	-	(78)
Accruals and deferred income	960	1,615
	<u>960</u>	<u>1,537</u>

9. Company limited by guarantee

Freedom International NOW Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Freedom International NOW Ltd
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Freedom International NOW Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 March 2022

	2022		2021	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		51,723		65,904
		<u>51,723</u>		<u>65,904</u>
Total incoming resources from generating funds		<u>51,723</u>		<u>65,904</u>
Total incoming resources		<u><u>51,723</u></u>		<u><u>65,904</u></u>

Freedom International NOW Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 March 2022

	2022		2021
	£		£
Charitable activities			
Charitable activities			
<i>Activities undertaken directly</i>			
Gifts to the homeless	32,158		18,528
General gifts and grants	7,650		6,892
	39,808		25,420
<i>Support costs</i>			
Consultancy fees	1,527		25,474
Advertising and marketing	2,305		8,002
	3,832		33,476
Charitable activities total expenditure	43,640		58,896
Education costs			
<i>Activities undertaken directly</i>			
Education costs	-		1,322
	-		1,322
Education costs total expenditure	-		1,322
Total charitable activity expenditure	43,640		60,218
Governance costs			
<i>Activities undertaken directly</i>			
Accountancy fees	352		1,929
IT expenses	1,180		4,152
Office expenses - Other	478		1,685
	2,010		7,766
<i>Support costs</i>			
Travel expenses	240		-
Printing, postage and stationery	44		27
Bank charges	61		(46)
	345		(19)
Total governance costs	2,355		7,747
Net incoming/(outgoing) resources for the year	5,728		(2,061)

FREEDOM INTERNATIONAL NOW LTD

England & Wales - Charity number 1157050

Accounts

Charity number: 1157050
Company number: 08950870

Freedom International NOW Ltd
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2021

Freedom International NOW Ltd
(A company limited by guarantee)

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Freedom International NOW Ltd
(A company limited by guarantee)

Legal and administrative information

Charity number 1157050

Company registration number 08950870

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Dr K Hedley

Secretary S Hedley

Accountants Kleinman Graham
2nd Floor, Unicorn House
Station Close
Potters Bar
Hertfordshire EN6 1TL

Freedom International NOW Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees, who are also directors of Freedom International NOW Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also directors of Freedom International NOW Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Freedom International NOW Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2021

On behalf of the board

.....
S Hedley
Director

17 November 2021

Freedom International NOW Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Freedom International NOW Ltd.

I report on the accounts of Freedom International NOW Ltd for the year ended 31 March 2021 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the trustees of the company (and also its directors for purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that an audit is not required for this year under Part 16 of the 2006 Act and are eligible for independent examination. I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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 ; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no 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.

.....
Jason S Bennett FCA
Independent examiner

Freedom International NOW Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	65,904	65,904	41,831
Total incoming resources		<u>65,904</u>	<u>65,904</u>	<u>41,831</u>
Resources expended				
Charitable activities	3	60,218	60,218	31,601
Governance costs	5	7,747	7,747	8,163
Total resources expended		<u>67,965</u>	<u>67,965</u>	<u>39,764</u>
Net incoming/(outgoing) resources for the year /				
Net income/(expenditure) for the year		(2,061)	(2,061)	2,067
Total funds brought forward		<u>2,093</u>	<u>2,093</u>	<u>27</u>
Total funds carried forward		<u>32</u>	<u>32</u>	<u>2,094</u>

The notes on pages 8 to 10 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Balance sheet
as at 31 March 2021

Company number: 08950870

	Notes	£	2021 £	£	2020 £
Current assets					
Cash at bank and in hand		1,568		3,630	
		<u>1,568</u>		<u>3,630</u>	
Creditors: amounts falling due within one year	8	(1,537)		(1,537)	
Net current assets			31		2,093
Net assets			<u>31</u>		<u>2,093</u>
Funds					
Unrestricted income funds			31		2,093
Total funds			<u>31</u>		<u>2,093</u>

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 March 2021

In approving these financial statements as trustees of the company we hereby confirm:

For the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

Directors' responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 17 November 2021 and signed on its behalf by:

.....
S Hedley
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary income

	Unrestricted funds £	2021 Total £	2020 Total £
Donations	65,904	65,904	41,831
	<u>65,904</u>	<u>65,904</u>	<u>41,831</u>

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2021

3. Costs of charitable activities - by fund type

	Unrestricted funds £	2021 Total £	2020 Total £
Charitable activities	58,896	58,896	31,601
Education costs	1,322	1,322	-
	<u>60,218</u>	<u>60,218</u>	<u>31,601</u>

4. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2021 Total £	2020 Total £
Charitable activities	25,420	33,476	58,896	31,601
Education costs	1,322	-	1,322	-
	<u>26,742</u>	<u>33,476</u>	<u>60,218</u>	<u>31,601</u>

5. Governance costs

	Unrestricted funds £	2021 Total £	2020 Total £
Establishment - Repairs & maintenance	-	-	41
Other motor & travel expenses	-	-	440
Accountancy fees	1,929	1,929	1,165
IT expenses	4,152	4,152	2,774
Office expenses - Other	1,685	1,685	475
Travel expenses	-	-	2,803
Printing, postage and stationery	27	27	50
Bank charges	(46)	(46)	415
	<u>7,747</u>	<u>7,747</u>	<u>8,163</u>

6. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Freedom International NOW Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2021

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

8. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	(78)	(78)
Accruals and deferred income	1,615	1,615
	<u>1,537</u>	<u>1,537</u>

9. Company limited by guarantee

Freedom International NOW Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Freedom International NOW Ltd
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Freedom International NOW Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 March 2021

	2021		2020	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		65,904		41,831
		65,904		41,831
Total incoming resources from generating funds				
		65,904		41,831
Total incoming resources				
		65,904		41,831

Freedom International NOW Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 March 2021

	2021		2020
	£		£
Charitable activities			
Charitable activities			
<i>Activities undertaken directly</i>			
Education	-	5,423	
Gifts to the homeless	18,528	11,384	
General gifts and grants	6,892	7,235	
	25,420		24,042
<i>Support costs</i>			
Consultancy fees	25,474	5,109	
Advertising and marketing	8,002	2,450	
	33,476		7,559
Charitable activities total expenditure	58,896		31,601
Education costs			
<i>Activities undertaken directly</i>			
Education costs	1,322	-	
	1,322		-
Education costs total expenditure	1,322		-
Total charitable activity expenditure	60,218		31,601
Governance costs			
<i>Activities undertaken directly</i>			
Establishment - Repairs & maintenance	-	41	
Other motor & travel expenses	-	440	
Accountancy fees	1,929	1,165	
IT expenses	4,152	2,774	
Office expenses - Other	1,685	475	
	7,766		4,895
<i>Support costs</i>			
Travel expenses	-	2,803	
Printing, postage and stationery	27	50	
Bank charges	(46)	415	
	(19)		3,268
Total governance costs	7,747		8,163
Net incoming/(outgoing) resources for the year	(2,061)		2,067