

GOSPEL FIRE INTERNATIONAL

England & Wales · Charity number 1190408

Details

Status Registered

Legal form CIO

Registered 2020-07-14

Register [View on the Charity Commission register](#)

Contact

Address 15 Seabrook Avenue
Exeter
EX2 7DW

Phone 07535883479

Email contact@gfi-ministries.org

Website <http://en.gfi-ministries.org>

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:-(1) TO ADVANCE THE CHRISTIAN FAITH;(2) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY;(3) TO ADVANCE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPLES IN KENYA AND SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: We aim to (1) to advance the Christian faith;(2) to relieve persons who are in conditions of need or hardship.(3) to advance education in accordance with Christian principles.(4) to promote and fulfil such other charitable purposes beneficial to the community in Kenya and other such parts of the world as the trustees may from time to time think fit.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Kenya
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£2,833	£4,349	-	-
2024-12-31	£1,931	£10,712	-	-
2023-12-31	£16,986	£15,085	-	-
2022-12-31	£12,545	£81	-	-
2021-12-31	£2,543	£80	-	-

Trustees

Name	Role	Appointed
Miriam Diment	Chair	2020-06-23
Joshua Rex		2020-06-23
Rebekka Franz		2020-06-23
TIMOTHY DAVIES		2022-08-15

GOSPEL FIRE INTERNATIONAL

England & Wales - Charity number 1190408

Accounts



GOSPEL FIRE INTERNATIONAL

(A company limited by guarantee)

Report and Financial Statements

For the Year Ended 31 December 2025

Charity number 1190408

Registered Date: 14 July 2020

GOSPEL FIRE INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2025

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from					
Donations & Legacies	3	2,820	-	2,820	1,902
Bank Interest		13		13	29
Total incoming resources		<u>2,833</u>	<u>-</u>	<u>2,833</u>	<u>1,931</u>
Expenditure on					
Charitable activities	4	4,264		4,264	10,500
Bank Charges		85		85	212
Total expenditure		<u>4,349</u>	<u>-</u>	<u>4,349</u>	<u>10,712</u>
Net income (expenditure) and net movement in funds for the		(1,515)	-	(1,515)	(8,781)
Transfer between funds					
Net movement in funds		<u>(1,515)</u>	<u>-</u>	<u>(1,515)</u>	<u>(8,781)</u>
Reconciliation of funds					
Total funds brought forward		9,038		9,038	17,819
Total funds carried forward		<u><u>7,523</u></u>	<u><u>-</u></u>	<u><u>7,523</u></u>	<u><u>9,038</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages ___ to ___ form part of these financial statements

GOSPEL FIRE INTERNATIONAL
BALANCE SHEET
for the year ended 31st December 2025

	2025 £	2024 £
Current assets		
Debtors	8 -	-
Cash at bank and in hand	<u>7,523</u>	<u>9,038</u>
Total current assets	<u>7,523</u>	<u>9,038</u>
Liabilities		
Creditors falling due within one year	9 -	-
Net current assets	<u>7,523</u>	<u>9,038</u>
Total assets less current liabilities	<u>7,523</u>	<u>9,038</u>
Creditors: falling due after more than 1 year		
Provisions for liabilities	-	-
Total net assets	10 <u>7,523</u>	<u>9,038</u>
The funds of the Charity		
Restricted income funds	-	-
Unrestricted income funds	11 <u>7,523</u>	<u>9,038</u>
Revaluation reserves	-	-
Total unrestricted funds	<u>7,523</u>	<u>9,038</u>
Total charity funds	<u>7,523</u>	<u>9,038</u>

These accounts were approved by the board of trustees and authorised for issue on:.....
2023 and are signed on their behalf by:

.....
A Mahand - Trustee

The notes on pages __ to __ form part of these financial statements

GOSPEL FIRE INTERNATIONAL

NOTES TO THE ACCOUNTS for the year ended 31st December 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as

- a) **Basis of Preparation**
The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting

- b) **Public Benefit Entity**
Gospel Fire International meets the definition of a public benefit entity under FRS 102

- c) **Going Concern**
The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

- d) **Income Recognition Policies**
Items of income are recognised and included in the accounts when all of the following criteria are met:
- . The charity has entitlement to the funds;
 - . Any performance conditions attached to the items of income have been met or are fully within the control of the charity;
 - . There is sufficient certainty that receipt of the income is considered probable; and
 - . The amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

- e) **Fund Accounting**
Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular

- f) **Expenditure and Irrecoverable VAT**
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

- g) **Debtors**
Debtors are recognised at the settlement amounts due.

- h) **Cash at Bank and in Hand**
Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

- i) **Creditors and Provisions**
Creditors and Provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and

GOSPEL FIRE INTERNATIONAL
 NOTES TO THE ACCOUNTS
 for the year ended 31st December 2025

2 Legal Status of the Charity
 Gospel Fire International is a registered Charitable Incorporated Organisation and is governed by its constitution as dated

3 Income from donations	2025 £	2024 £
Gifts and donations	2,820	1,902
Bank Intrest	13	29
	2,833	1,931

4 Analysis of expenditure on charitable activities	2025 Total £	2024 Total £
Ministry expenses	4,264	10,500
Outreach		
Bank Charges	85	212
Travel		
Insurance		
Total	4349	10712

5 Net income (expenditure) for the year	2025 £	2024 £
Bank Charges	85	212
	85	212

GOSPEL FIRE INTERNATIONAL
 NOTES TO THE ACCOUNTS
 for the year ended 31st December 2025

6 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7	Debtors	2025 £	2024 £
		-	-
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>

8	Creditors: amounts falling due within one year	2025 £	2024 £
	Accruals	-	-
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>

9	Analysis of net assets between funds	General Fund £	Designated Funds £	Restricted Funds £	Total £
	Cash at bank and in hand	7,523			7,523
	Other net current assets/(liabilities)	-			-
	Total	<u>7,523</u>	<u>-</u>	<u>-</u>	<u>7,523</u>

10	Analysis of charitable funds	Balance 01/01/2025 £	Incoming resources £	Resources expended £	Transfers £	Funds 31/12/2025 £
	Analysis of movements in funds					
	General fund	9,038	2,833	(4,349)	-	7,523
	Total	<u>9,038</u>	<u>2,833</u>	<u>(4,349)</u>	<u>-</u>	<u>7,523</u>

GOSPEL FIRE INTERNATIONAL

England & Wales - Charity number 1190408

Accounts



GOSPEL FIRE INTERNATIONAL
(A company limited by guarantee)

Report and Financial Statements
For the Year Ended 31 December 2024

Charity number 1190408
Registered Date: 14 July 2020

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Structure, Governance and Management 5

Report of the years activities 7

Financial Review 7

Gospel Fire International Report and Financial Statements for the Year Ended 31 December 2024

The board of trustees presents its report and financial statements for the year ended 31 December 2024

Reference and ministrative information

Charity name:	Gospel Fire International
Charity registration number:	1190408
Registered address:	15 Seabrook Avenue, Exeter, Devon, EX2 7DW

Board of trustees

Mrs Miriam Diment	Chair
Mr Joshua Rex	Vice Chair
Mr Tim Davies	Treasurer
Mrs Rebekka Franz	Trustee

Our Aims and objectives

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- to advance the Christian faith;
- to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby;
- to advance education in accordance with Christian principles; and in Kenya and such other parts of the world as the trustees may from time to time think fit.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

One of the main focuses of our work this year has been to continue to establish the charity and begin to raise funds so that we can carry out the work stated in our aims and objectives. While we are continuing to raise funds and awareness of our charity, we are day to day also continuing to work along side GFI Kenya and partner with them offering hands on support to the work they are doing in Kenya.

How our activities deliver public benefit

As the charity is in its infancy we are focusing on raising funds and establishing it so that we can benefit the public.

The charities objects and funding focus the charities work to benefit the people Kenya and the surrounding areas by providing opportunities for biblical teaching and prayer it will enhance the moral and ethical framework of the communities in which it works. Many of its activities will relieve the needs of both individuals and whole communities, for example, by providing much-needed facilities and by facilitating access to health-care and / or educational opportunities for those who might not otherwise being able to access them.

The charity's activities will benefit a sufficient section of the public and provide equal access as most of the work will be open to all individuals within a given community.

When beneficiaries are selected according to need, any private benefit will be heavily outweighed by the knock-on benefits to the wider community (of a healthier and more well educated community).

Who used and benefited from our services?

In 2023, our activities were limited, and we did not actively engage in projects or utilize the funds received. However, we are committed to expanding our outreach and services in 2024, and we look forward to making a meaningful impact in the coming year.

Structure, Governance and Management

Governing Document

The organisation is a charitable Incorporated Organisation, incorporated on 14 July 2020 and registered as a charity at the same time on 14 July 2020. The CIO was established under a Governing Document which established the objects and powers of the CIO. In the event of the company being wound up members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Recruitment and Appointment of Management Committee

The charity trustees under the CIOs under the requirement of the Governing Document are elected to serve until they chose not to, or are unable to.

All member of the board of trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Trustee Induction and Training

While no formal trustee induction or training sessions were held in 2024, most trustees are already well-acquainted with the practical work of the charity, having been encouraged to visit our projects in Kenya.

Additionally trustees are all sent

- Newsletters showcasing our latest work and projects as well as our future plans and objectives
- The main documents which set out the operational framework for the charity including the Governing Document.
- The current financial position and latest published accounts.

Organisational Structure

Gospel Fire International UK has a board of trustees, currently consisting of 4 members who meet annually and are responsible for the direction of the charity. At present the The Chair is responsible for ensuring that the charity delivers the objects specified in the charities aims and objectives. The Vice Chair has responsibility for the day to day of the charity.

Related Parties

In so far as it is complimentary to the charity's objects, the charity is working with 'Gospel Fire International Kenya' who are the "hands and feet" carrying out the practical aims and objectives for Gospel Fire International.

Responsibilities of the Management Committee

The CIO's Governing Document requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company for the financial year.

In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the CIO will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Management Committee is 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.

Members of the Management Committee

Members of the board of trustees, who served during the year and up to the date of this report are set out under the Board of trustees heading on page 3 and as a board of trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Report of the years activities

In 2024, Gospel Fire International (GFI) UK took its first steps in directly funding projects aligned with our mission. We are pleased to report that £10,000 was released toward two key initiatives:

- **£5,000** was allocated to cover **school fees for 27 individuals**, enabling access to education and discipleship opportunities for those who might otherwise have been excluded due to financial hardship.
- **£5,000** was invested into a **micro-business start-up project**, helping to launch a pig farm designed to support long-term sustainability for missionaries serving in Uganda. This initiative empowers local workers and encourages self-sufficiency in ministry.

These activities mark a significant milestone in GFI UK's growth, demonstrating our increasing ability to contribute directly to the vision we share with our international partners.

We remain grateful for the ongoing work of our sister organisations in Germany, Switzerland, and Kenya, who continue to carry out vital on-the-ground operations. Together, we are seeing lives transformed through holistic ministry efforts that combine practical help with the message of hope in Christ.

Financial Review

In 2024, GFI UK allocated £10,712 toward charitable activities and administration, including £10,500 for ministry-related projects. This is a notable development from the previous year, where no funds were directly spent. These initial investments reflect our growing capacity and commitment to directly impacting the communities we serve.

Principal Funding Sources

We continue to rely on one-off donations and do not yet have a consistent principal funding stream. In 2024, income was significantly lower than in 2023, totalling just **£1,931**, compared to **£16,986** the previous year. Despite this, we made the intentional decision to release funds toward critical needs, believing this faithful step will lay a foundation for deeper engagement and support in the years ahead.

We are actively seeking to grow our supporter base in the UK and welcome those who would consider partnering with us to bring lasting impact to communities in East Africa.

Plans for Future Periods

In the coming year, the charity aims to build on the progress made in 2024 by increasing fundraising efforts and continuing to identify impactful, sustainable projects. We will focus on equipping local missionaries, supporting education, and strengthening long-term ministry sustainability across Kenya, Uganda, and South Sudan.

Mr Joshua Rex

GOSPEL FIRE INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from					
Donations & Legacies	3	1,902	-	1,902	16,952
Bank Interest		29		29	34
<hr/>					
Total incoming resources		1,931	-	1,931	16,986
<hr/>					
Expenditure on					
Charitable activities	4	10,500		10,500	15,000
Bank Charges		212		212	85
<hr/>					
Total expenditure		10,712	-	10,712	15,085
<hr/>					
Net income (expenditure) and net movement in funds for the year		(8,781)	-	(8,781)	1,901
<hr/>					
Transfer between funds					
<hr/>					
Net movement in funds		(8,781)	-	(8,781)	1,901

Reconciliation of funds

Total funds brought forward	17,819		17,819	15,918
Total funds carried forward	9,038	-	9,038	17,819

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 3 to 6 form part of these financial statements

BALANCE SHEET
for the year ended 31st December 2024

		2024	2023
		£	£
Current assets			
Debtors	8	-	-
Cash at bank and in hand		9,038	17,812
Total current assets		<u>9,038</u>	<u>17,812</u>
Liabilities			
Creditors falling due within one year	9	-	-
Net current assets		<u>9,038</u>	<u>17,812</u>
Total assets less current liabilities		9,038	17,812
Creditors: falling due after more than 1 year			
		-	-
Provisions for liabilities		-	-
Total net assets	10	<u>9,038</u>	<u>17,812</u>
The funds of the Charity			
Restricted income funds		-	-
Unrestricted income funds	11	9,038	17,812
Revaluation reserves		-	-

Total unrestricted funds	9,038	17,812
	<hr/>	<hr/>
Total charity funds	9,038	17,812
	<hr/>	<hr/>

These accounts were approved by the board of trustees and authorised for issue on:.....

2023 and are signed on their behalf by:

.....

A Mahand - Trustee

The notes on pages 3 to 6 form part of these financial statements

NOTES TO THE ACCOUNTS

for the year ended 31st December 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Public Benefit Entity

Gospel Fire International meets the definition of a public benefit entity under FRS 102

c) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as ongoing concern.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- . The charity has entitlement to the funds;
- . Any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- . There is sufficient certainty that receipt of the income is considered probable; and
- . The amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

NOTES TO THE ACCOUNTS

for the year ended 31st December 2024

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the charity.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Debtors

Debtors are recognised at the settlement amounts due.

h) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and Provisions

Creditors and Provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount.

NOTES TO THE ACCOUNTS

for the year ended 31st December 2024

2 Legal Status of the Charity

Gospel Fire International is a registered Charitable Incorporated Organisation and is governed by its constitution as dated

	2024	2023
	£	£
Income from donations		
Gifts and donations	1,902	16,952
Bank Intrest	29	34
	1,931	16,986
	1,931	16,986

	2024	2023
	Total	Total
	£	£
Analysis of expenditure on charitable activities		
Ministry expenses	10,500	15,000
Outreach		
Bank Charges	212	85

Travel		
Insurance		
Total	<u>10712</u>	<u>15085</u>
5 Net income (expenditure) for the year	2023	2023
	£	£
Bank Charges	212	85
	<u>212</u>	<u>60</u>

for the year ended 31st December 2024

6 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

	2024	2023
	£	£
7 Debtors	-	-
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	-	-
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

	2024	2023
	£	£
8 Creditors: amounts falling due within one year		
Accruals	-	-
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	-	-
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
9 Analysis of net assets between funds				

Cash at bank and in hand	9,038			9,038
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Other net current assets/(liabilities)	-			-
--	---	--	--	---

Total	9,038	-	-	9,038
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10	Analysis of charitable funds	Balance		Resources	Transfer	Funds
		01/01/2024	Incoming resources	expended	s	31/12/2024

Analysis of movements in funds	£	£	£	£	£
--------------------------------	---	---	---	---	---

General fund	17,819	1,931	(10,712)	-	9,038
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Total	17,819	1,931	(10,712)	-	9,038
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GOSPEL FIRE INTERNATIONAL

England & Wales - Charity number 1190408

Accounts



GOSPEL FIRE INTERNATIONAL
(A company limited by guarantee)

Report and Financial Statements
For the Year Ended 31 December 2023

Charity number 1190408
Registered Date: 14 July 2020

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Gospel Fire International Report and Financial Statements for the Year Ended 31 December 2023

The board of trustees presents its report and financial statements for the year ended 31 December 2023

Reference and ministrative information

Charity name:	Gospel Fire International
Charity registration number:	1190408
Registered address:	15 Seabrook Avenue, Exeter, Devon, EX2 7DW

Board of trustees

Mrs Miriam Diment	Chair
Mr Joshua Rex	Vice Chair
Mr Tim Davies	Treasurer
Mrs Rebekka Franz	Trustee

Our Aims and objectives

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- to advance the Christian faith;
- to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby;
- to advance education in accordance with Christian principles; and in Kenya and such other parts of the world as the trustees may from time to time think fit.

Ensuring our work delivers our aims

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How our activities deliver public benefit

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Structure, Governance and Management

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Additionally trustees are all sent

- Newsletters showcasing our latest work and projects as well as our future plans and objectives
- The main documents which set out the operational framework for the charity including the Governing Document.
- The current financial position and latest published accounts.

Organisational Structure

Gospel Fire International UK has a board of trustees, currently consisting of 4 members who meet annually and are responsible for the direction of the charity. At present the The Chair is responsible for ensuring that the charity delivers the objects specified in the charities aims and objectives. The Vice Chair has responsibility for the day to day of the charity.

Related Parties

In so far as it is complimentary to the charity's objects, the charity is working with 'Gospel Fire International Kenya' who are the "hands and feet" carrying out the practical aims and objectives for Gospel Fire International.

Responsibilities of the Management Committee

The CIO's Governing Document requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company for the financial year.

In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the CIO will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Management Committee is 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.

Members of the Management Committee

Members of the board of trustees, who served during the year and up to the date of this report are set out under the Board of trustees heading on page 3 and as a board of trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Report of the years activities

While Gospel Fire International (GFI) UK did not carry out any direct activities in 2023, our corresponding charities registered in Germany, Switzerland, and Kenya were actively working to fulfill the overall goals of the organization. These international branches have been instrumental in advancing our mission, and GFI UK is aiming to play a more significant and active role in these efforts in the coming year.

We were also pleased to have Miriam Dimmet, the Chairperson of GFI UK, along with her family, come out and visit Kenya to take part in the work. Notably, they participated in a large outreach to Kakuma, Kenya's second-largest refugee camp, as part of a month-long initiative. This outreach provided vital support to the refugee community, exemplifying our commitment to extending hope and help to those in need.

Financial Review

In 2023, GFI UK did not allocate funds directly to projects. However, our corresponding charities in Germany, Switzerland, and Kenya utilized resources to further our shared mission. As GFI UK prepares to become a key player in the charity's future activities, we will work toward a more proactive financial role in supporting the projects that align with our objectives in 2024 and beyond.

Principal Funding Sources

We have no principal funding source. We have received the odd donation towards our work but nothing regular as of yet. This is something as charity we hope to increase and see a rise in over the next year as we seek to raise awareness of our charity. We are looking into ways of raising our profile in the UK to gain regular financial support to be able to move forward with the work in Kenya.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years with an emphasis on raising more funding.

Mr Joshua Rex

GOSPEL FIRE INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2021

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from					
Donations & Legacies	3	16,952	- 0	16,952	12,538
Bank Interest		34			
Total incoming resources		16,986	- 0	16,986	12,538
Expenditure on					
Charitable activities	4	15,000		15,000	81
Bank Charges		85		85	
Total expenditure		15,085	- 0	15,085	81
Net income (expenditure) and net movement in funds for the year		1,901	- 0	1,901	12,464
Transfer between funds					- 0
Net movement in funds		1,901	- 0	1,901	12,464

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on form part of these financial statements

GOSPEL FIRE INTERNATIONAL BALANCE SHEET

		2023	2022
		£	£
Current assets			
Debtors	8	- 0	- 0
Cash at bank and in hand		17,819	15,916
Total current assets		17,819	15,916
Liabilities			
Creditors falling due within one year	9	- 0	- 0
Net current assets		17,819	15,916
Total assets less current liabilities		17,819	15,916
Creditors: falling due after more than 1 year		- 0	- 0
Provisions for liabilities		- 0	- 0
Total net assets	10	17,819	15,916
The funds of the Charity			
Restricted income funds		- 0	- 0
Unrestricted income funds	11	17,819	15,916
Revaluation reserves		- 0	- 0
Total unrestricted funds		17,819	15,916

These accounts were approved by the board of trustees and authorised for issue on: 31/10/2024

J Rex - Trustee

The notes form part of these financial statements

GOSPEL FIRE INTERNATIONAL

NOTES TO THE ACCOUNTS

1	Accounting Policies	1
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The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Public Benefit Entity

Gospel Fire International meets the definition of a public benefit entity under FRS 102

c) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as ongoing concern.

d) Income Recognition Policies

GOSPEL FIRE INTERNATIONAL NOTES TO THE ACCOUNTS

Items of income are recognised and included in the accounts when all of the following criteria are met:

- . The charity has entitlement to the funds;
- . Any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- . There is sufficient certainty that receipt of the income is considered probable; and
- . The amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the doner has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the charity.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

GOSPEL FIRE INTERNATIONAL NOTES TO THE ACCOUNTS

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Debtors

Debtors are recognised at the settlement amounts due.

h) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and Provisions

Creditors and Provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount.

GOSPEL FIRE INTERNATIONAL NOTES TO THE ACCOUNTS

2 Legal Status of the Charity

Gospel Fire International is a registered Charitable Incorporated Organisation and is governed by its constitution as dated 14/07/2020

3 Income from donations	2023	2022
	£	£
Gifts and donations	16,952	12,538
Bank Interest	34	7
	16,986	12,545

4 Analysis of expenditure on charitable activities	2023 Total	2022 Total
	£	£
Ministry expenses		
Outreach		
Bank Charges	85	81
Travel		
Insurance		
Total	85	81

GOSPEL FIRE INTERNATIONAL NOTES TO THE ACCOUNTS

6 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7	Debtors	2023 £	2022 £
		- 0	- 0
		- 0	- 0

8	Creditors: amounts falling due within one year	2023 £	2022 £
	Accruals	- 0	- 0
		- 0	- 0

9	Analysis of net assets between funds	General Fund £	Designated Funds £	Restricted Funds £	Total £
	Cash at bank and in hand	17,8			17,8
		19			19
	Other net current assets/(liabilities)	- 0			- 0

Total		- 0	- 0
	17,8		17,8
	19		19

10	Analysis of charitable funds	Balance	Incoming resources	Resources expended	Transfers	Funds
		1.1.2023				31.12.2023
Analysis of movements in funds		£	£	£	£	£
	General fund				- 0	
		15,9	16,9	(15,0		17,8
		18	86	85)		19
	Total				- 0	
		15,9	16,9	(15,0		17,8
		18	86	85)		19



GOSPEL FIRE INTERNATIONAL

(A company limited by guarantee)

Report and Financial Statements

For the Year Ended 31 December 2023

Charity number 1190408

Registered Date: 14 July 2020

GOSPEL FIRE INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2023

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from					
Donations & Legacies	3	16,952	-	16,952	12,538
Bank Interest		34		34	7
Total incoming resources		<u>16,986</u>	<u>-</u>	<u>16,986</u>	<u>12,545</u>
Expenditure on					
Charitable activities	4	15,000		15,000	81
Bank Charges		85		85	
Total expenditure		<u>15,085</u>	<u>-</u>	<u>15,085</u>	<u>81</u>
Net income (expenditure) and net movement in funds for the		1,901	-	1,901	12,464
Transfer between funds					
Net movement in funds		<u>1,901</u>	<u>-</u>	<u>1,901</u>	<u>12,464</u>
Reconciliation of funds					
Total funds brought forward		15,918		15,918	3,455
Total funds carried forward		<u>17,819</u>	<u>-</u>	<u>17,819</u>	<u>15,918</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 3 to 5 form part of these financial statements

GOSPEL FIRE INTERNATIONAL
BALANCE SHEET
for the year ended 31st December 2023

		2023 £	2022 £
Current assets			
Debtors	8	-	-
Cash at bank and in hand		<u>17,819</u>	<u>15,918</u>
Total current assets		<u>17,819</u>	<u>15,918</u>
Liabilities			
Creditors falling due within one year	9	<u>-</u>	<u>-</u>
Net current assets		<u>17,819</u>	<u>15,918</u>
Total assets less current liabilities		<u>17,819</u>	<u>15,918</u>
Creditors: falling due after more than 1 year		-	-
Provisions for liabilities		<u>-</u>	<u>-</u>
Total net assets	10	<u><u>17,819</u></u>	<u><u>15,918</u></u>
The funds of the Charity			
Restricted income funds		<u>-</u>	<u>-</u>
Unrestricted income funds	11	<u>17,819</u>	<u>15,918</u>
Revaluation reserves		<u>-</u>	<u>-</u>
Total unrestricted funds		<u>17,819</u>	<u>15,918</u>
Total charity funds		<u><u>17,819</u></u>	<u><u>15,918</u></u>

These accounts were approved by the board of trustees and authorised for issue on:.....
2023 and are signed on their behalf by:

.....

The notes on pages 3 to 5 form part of these financial statements

GOSPEL FIRE INTERNATIONAL

NOTES TO THE ACCOUNTS for the year ended 31st December 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as

- a) **Basis of Preparation**
The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting

- b) **Public Benefit Entity**
Gospel Fire International meets the definition of a public benefit entity under FRS 102

- c) **Going Concern**
The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

- d) **Income Recognition Policies**
Items of income are recognised and included in the accounts when all of the following criteria are met:
- . The charity has entitlement to the funds;
 - . Any performance conditions attached to the items of income have been met or are fully within the control of the charity;
 - . There is sufficient certainty that receipt of the income is considered probable; and
 - . The amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

- e) **Fund Accounting**
Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular

- f) **Expenditure and Irrecoverable VAT**
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

- g) **Debtors**
Debtors are recognised at the settlement amounts due.

- h) **Cash at Bank and in Hand**
Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

- i) **Creditors and Provisions**
Creditors and Provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and

GOSPEL FIRE INTERNATIONAL
 NOTES TO THE ACCOUNTS
 for the year ended 31st December 2023

2 Legal Status of the Charity
 Gospel Fire International is a registered Charitable Incorporated Organisation and is governed by its constitution as dated

3 Income from donations	2023 £	2022 £
Gifts and donations	16,952	-
Bank Intrest	34	-
	16,986	-

4 Analysis of expenditure on charitable activities	2023 Total £	2022 Total £
Ministry expenses	15,000	
Outreach		
Bank Charges	85	81
Travel		
Insurance		
Total	15085	81

5 Net income (expenditure) for the year	2023 £	2022 £
Bank Charges	85	81
	85	81

GOSPEL FIRE INTERNATIONAL

NOTES TO THE ACCOUNTS
for the year ended 31st December 2023

6 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7 Debtors

2023
£

2022
£

-

-

-

-

8 Creditors: amounts falling due within one year

2023
£

2022
£

Accruals

-

-

-

-

9 Analysis of net assets between funds

General
Fund
£

Designated
Funds
£

Restricted
Funds
£

Total
£

Cash at bank and in hand

17,819

17,819

Other net current assets/(liabilities)

-

-

Total

17,819

-

-

17,819

10 Analysis of charitable funds

Balance
01/01/2023
£

Incoming
resources
£

Resources
expended
£

Transfers
£

Funds
31/12/2023
£

Analysis of movements in funds

General fund

15,918

16,986

(15,085)

-

17,819

Total

15,918

16,986

(15,085)

-

17,819

GOSPEL FIRE INTERNATIONAL

England & Wales - Charity number 1190408

Accounts



GOSPEL FIRE INTERNATIONAL
(A company limited by guarantee)

Report and Financial Statements
For the Year Ended 31 December 2022

Charity number 1190408
Registered Date: 14 July 2020

Contents

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Gospel Fire International Report and Financial Statements for the Year Ended 31 December 2022

The board of trustees presents its report and financial statements for the year ended 31 December 2022.

Reference and ministrative information

Charity name:	Gospel Fire International
Charity registration number:	1190408
Registered address:	15 Seabrook Avenue, Exeter, Devon, EX2 7DW

Board of trustees

Mrs Miriam Diment	Chair
Mr Joshua Rex	Vice Chair
Mr Tim Davies	Treasurer
Mrs Rebekka Franz	Trustee

Our Aims and objectives

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- to advance the christian faith;
- to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby;
- to advance education in accordance with christian principles; and

in Kenya and such other parts of the world as the trustees may from time to time think fit.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

One of the main focuses of our work this year has been to continue to establish the charity and begin to raise funds so that we can carry out the work stated in our aims and objectives. While we are continuing to raise funds and awareness of our charity, we are day to day also continuing to work along side GFI Kenya and partner with them offering hands on support to the work they are doing in Kenya.

How our activities deliver public benefit

As the charity is in its infancy we are focusing on raising funds and establishing it so that we can benefit the public.

The charity's objects and funding focus the charity's work to benefit the people Kenya and the surrounding areas by providing opportunities for biblical teaching and prayer it will enhance the moral and ethical framework of the communities in which it works. Many of its activities will relieve the needs of both individuals and whole communities, for example, by providing much-needed facilities and by facilitating access to health-care and / or educational opportunities for those who might not otherwise be able to access them.

The charity's activities will benefit a sufficient section of the public and provide equal access as most of the work will be open to all individuals within a given community.

When beneficiaries are selected according to need, any private benefit will be heavily outweighed by the knock-on benefits to the wider community (of a healthier and more well educated community).

Who used and benefited from our services?

As the charity this year we were able to provide 130 pairs of shoes to Mwangaza school in Kenya.

Our aim is to see projects like this increase as our funds increase.

Structure, Governance and Management

Governing Document

The organisation is a charitable Charitable Incorporated Organisation, incorporated on 14 July 2020 and registered as a charity at the same time on 14 July 2020. The CIO was established under a Governing Document which established the objects and powers of the CIO. In the event of the company being wound up members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Recruitment and Appointment of Management Committee

The charity trustees under the CIOs under the requirement of the Governing Document are elected to serve until they chose not to, or are unable to.

All member of the board of trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity having been encouraged to come and visit the work taking place in Kenya.

In 2022 Tim Davis joined the board of Trustees as the Treasurer and the Chair Miriam Diment was able to come out for a month in July 2022 so she has seen and been apart of the work we are doing here in Kenya in person.

Additionally trustees are all sent

- Newsletters showcasing our latest work and projects as well as our future plans and objectives
- The main documents which set out the operational framework for the charity including the Governing Document.
- The current financial position and latest published accounts.

Organisational Structure

Gospel Fire International UK has a board of trustees, currently consisting of 4 members who meet annually and are responsible for the direction of the charity. At present the The Chair is responsible for ensuring that the charity delivers the objects specified in the charities aims and objectives. The Vice Chair has responsibility for the day to day of the charity.

Related Parties

In so far as it is complimentary to the charity's objects, the charity is working with 'Gospel Fire International Kenya' who are the "hands and feet" carrying out the practical aims and objectives for Gospel Fire International.

Responsibilities of the Management Committee

The CIO's Governing Document requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company for the financial year.

In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the CIO will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Management Committee is 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.

Members of the Management Committee

Members of the board of trustees, who served during the year and up to the date of this report are set out under the Board of trustees heading on page 3 and as a board of trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Report of the years activities

Last year in Kenya we came across Mwangaza school, a school that was in desperate need for school shoes. Many of the students often walked great distances, bare-foot and are turned away from class for not wearing the correct school uniform. This has become our first project and we set out to raise enough funds to purchase each one of these students some school shoes to help ease the burden of attending school.

In November 2021 we were able to raise £1,800 for this cause. Unfortunately we received these funds right at the end of the school year and were advised to donate the shoes once the new year had begun. We were therefore able to provide 130 pairs of shoes to the students of this school in the start of the school year 2022.

Financial Review

Against the backdrop of limited resources and insecurities over funding, and volunteering in Kenya, it has continued to be difficult to plan or develop services. Nevertheless it was a joy to be able to support the Mwangaza school and provide shoes for the students. We will need to work much harder in the future to obtain more funding should we wish to accomplish our aims and objectives in a more meaningful way.

Principal Funding Sources

We have no principal funding source other than the one time gift from Happy Feet. We have received the odd donation towards our work but nothing regular as of yet. This is something as charity we hope to increase and see a rise in over the next year as we seek to raise awareness of our charity. We are looking into ways of raising our profile in the UK to gain regular financial support to be able to move forward with the work in Kenya.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years with an emphasis on raising more funding.



Mr Joshua Rex

**GOSPEL FIRE INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2021**

		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from					
Donations & Legacies	3	12,538	- 0	12,538	2,543
Bank Intrest		7			
Total incoming resources		12,545	- 0	12,545	2,543
Expenditure on					
Charitable activities	4	81		81	88
Total expenditure		81	- 0	81	88
Net income (expenditure) and net movement in funds for the year		12,464	- 0	12,464	2,455
Transfer between funds					- 0
Net movement in funds		12,464	- 0	12,464	2,455

The statement of financial activities includes all gains and losses recognised in the year.

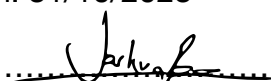
All income and expenditure derives from continuing activities.

The notes on form part of these financial statements

GOSPEL FIRE INTERNATIONAL BALANCE SHEET

		2022		2021
		£		£
Current assets				
Debtors	8	- 0		- 0
Cash at bank and in hand		15,918		3,455
Total current assets		15,918		3,455
Liabilities				
Creditors falling due within one year	9	- 0		- 0
Net current assets		15,918		3,455
Total assets less current liabilities		15,918		3,455
Creditors: falling due after more than 1 year		- 0		- 0
Provisions for liabilities		- 0		- 0
Total net assets	10	15,918		3,455
The funds of the Charity				
Restricted income funds		- 0		- 0
Unrestricted income funds	11	15,918		3,455
Revaluation reserves		- 0		- 0
Total unrestricted funds		15,918		3,455

These accounts were approved by the board of trustees and authorised for issue on: 31/10/2023

J Rex - Trustee 

The notes form part of these financial statements

GOSPEL FIRE INTERNATIONAL

NOTES TO THE ACCOUNTS

1 Accounting Policies

1

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Public Benefit Entity

Gospel Fire International meets the definition of a public benefit entity under FRS 102

c) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;

GOSPEL FIRE INTERNATIONAL NOTES TO THE ACCOUNTS

- . Any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- . There is sufficient certainty that receipt of the income is considered probable; and
- . The amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the charity.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Debtors

Debtors are recognised at the settlement amounts due.

h) Cash at Bank and in Hand

GOSPEL FIRE INTERNATIONAL NOTES TO THE ACCOUNTS

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) **Creditors and Provisions**

Creditors and Provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount.

GOSPEL FIRE INTERNATIONAL NOTES TO THE ACCOUNTS

2 Legal Status of the Charity
Gospel Fire International is a registered Charitable Incorporated Organisation and is governed by its constitution as dated 14/07/2020

3 Income from donations	2022 £	2021 £
Gifts and donations	12,538	2,543
Bank Intrest	7	
	12,545	2,543

4 Analysis of expenditure on charitable activities	2022 Total £	2021 Total £
Ministry expenses		
Outreach		
Bank Charges	81	80
Travel		
Insurance		
Total	81	80

GOSPEL FIRE INTERNATIONAL NOTES TO THE ACCOUNTS

6 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7	Debtors	2022 £	2021 £
		- 0	- 0
		- 0	- 0

8	Creditors: amounts falling due within one year	2022 £	2021 £
	Accruals	- 0	- 0
		- 0	- 0

9	Analysis of net as- sets between funds	General Fund £	Desig- nated Funds £	Restricted Funds £	Total £
	Cash at bank and in hand	15,918			15,918
	Other net current assets/(liabilities)	- 0			- 0
	Total	15,918	- 0	- 0	15,918

10	Analysis of charitable funds	Balance 1.1.2022	Incoming resources	Resources expended	Transfers	Funds 31.12.2022
	Analysis of movements in funds	£	£	£	£	£
	General fund	3,455	12,545	(81)	- 0	15,918
	Total	3,455	12,545	(81)	- 0	15,918

GOSPEL FIRE INTERNATIONAL

England & Wales - Charity number 1190408

Accounts



**GOSPEL FIRE INTERNATIONAL
(A company limited by guarantee)**

**Report and Financial Statements
For the Year Ended 31 December 2021**

**Charity number 1190408
Registered Date: 14 July 2020**

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Gospel Fire International Report and Financial Statements for the Year Ended 31 December 2021

The board of trustees presents its report and financial statements for the year ended 31 December 2021.

Reference and ministrative information

Charity name:	Gospel Fire International
Charity registration number:	1190408
Registered address:	15 Seabrook Avenue, Exeter, Devon, EX2 7DW

Board of trustees

Mrs Miriam Diment	Chair
Mr Joshua Rex	Vice Chair
Mrs Rebekka Franz	Trustee

Our Aims and objectives

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- to advance the christian faith;
- to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby;
- to advance education in accordance with christian principles; and

in Kenya and such other parts of the world as the trustees may from time to time think fit.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at



the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

The main focus of our work this year has been to establish the charity and begin to raise funds so that we can carry out the work stated in our aims and objectives.

How our activities deliver public benefit

As the charity is in its infancy we are focusing on raising funds and establishing it so that we can benefit the public.

The charities objects and funding focus the charities work to benefit the people Kenya and the surrounding areas by providing opportunities for biblical teaching and prayer it will enhance the moral and ethical framework of the communities in which it works. Many of its activities will relieve the needs of both individuals and whole communities, for example, by providing much-needed facilities and by facilitating access to health-care and / or educational opportunities for those who might not otherwise being able to access them.

The charity's activities will benefit a sufficient section of the public and provide equal access as most of the work will be open to all individuals within a given community.

When beneficiaries are selected according to need, any private benefit will be heavily outweighed by the knock-on benefits to the wider community (of a healthier and more well educated community).

Who used and benefited from our services?

As the charity is in its infancy we are focusing on raising funds and establishing it so that we can benefit the public.

Structure, Governance and Management

Governing Document

The organisation is a charitable Charitable Incorporated Organisation, incorporated on 14 July 2020 and registered as a charity at the same time on 14 July 2020. The CIO was established under a Governing Document which established the objects and powers of the CIO. In the event of the company being wound up members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Recruitment and Appointment of Management Committee

The charity trustees under the CIOs under the requirement of the Governing Document are elected to serve until they chose not to, or are unable to.

All member of the board of trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity having been encouraged to come and visit the work taking place in Kenya.

Additionally trustees are all sent

- Newsletters showcasing our latest work and projects as well as our future plans and objectives
- The main documents which set out the operational framework for the charity including the Governing Document.
- The current financial position and latest published accounts.

Organisational Structure

Gospel Fire International UK has a board of trustees, currently consisting of 4 members who meet annually and are responsible for the direction of the charity. At present the The Chair is responsible for ensuring that the charity delivers the objects specified in the charities aims and objectives. The Vice Chair has responsibility for the day to day of the charity.

Related Parties

In so far as it is complimentary to the charity's objects, the charity is working with 'Gospel Fire International Kenya' who are the "hands and feet" carrying out the practical aims and objectives for Gospel Fire International.

Responsibilities of the Management Committee

The CIO's Governing Document requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company for the financial year.

In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the CIO will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Management Committee is 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.

Members of the Management Committee

Members of the board of trustees, who served during the year and up to the date of this report are set out under the Board of trustees heading on page 3 and as a board of trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Report of the years activities

During the course of the year in Kenya we came across Mwangaza school, a school that was in desperate need for school shoes. Many of the students often walked great distances, bare-foot and are turned away from class for not wearing the correct school uniform. This has become our first project and we set out to raise enough funds to purchase each one of these students some school shoes to help ease the burden of attending school.

In November we were able to raise £1,800 for this cause. Unfortunately we received these funds right at the end of the school year and were advised to donate the shoes once the new year had begun. So we fully intend to report on this in the next annual report.

Financial Review

Against the backdrop of limited resources and insecurities over funding, and volunteering work in Kenya, it has continued to be difficult to plan or develop services. Nevertheless with our first donation from Happy Feet it's a start with a financial outcome for the period with a net increase in funds of £1,800. We will need to work much harder in the future to obtain more funding should we wish to accomplish our aims and objectives in a more meaningful way.

Principal Funding Sources

As the charity is in its infancy we have no principal funding source other than the one time gift from Happy Feet.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years with an emphasis on raising more funding.

Mr Joshua Rex



**GOSPEL FIRE INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2021**

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from					
Donations & Legacies	3	2,543	- 0	2,543	1,000
Total incoming resources		2,543	- 0	2,543	1,000
Expenditure on					
Charitable activities	4	80		80	- 0
Total expenditure		80	- 0	80	- 0
Net income (expenditure) and net movement in funds for the year					
		2,463	- 0	2,463	1,000
Transfer between funds					- 0
Net movement in funds		2,463	- 0	2,463	1,000
Reconciliation of funds					
Total funds brought forward		1,000		1,000	- 0
Total funds carried forward		3,463	- 0	3,463	1,000

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on form part of these financial statements

GOSPEL FIRE INTERNATIONAL BALANCE SHEET

	2022	2021
	£	£
Current assets		
Debtors	8 - 0	- 0
Cash at bank and in hand	3,463	1,000
Total current assets	3,463	1,000
Liabilities		
Creditors falling due within one year	9 - 0	- 0
Net current assets	3,463	1,000
Total assets less current liabilities	3,463	1,000
Creditors: falling due after more than 1 year	- 0	- 0
Provisions for liabilities	- 0	- 0
Total net assets	10 3,463	1,000
The funds of the Charity		
Restricted income funds	- 0	- 0
Unrestricted income funds	11 3,463	1,000
Revaluation reserves	- 0	- 0
Total unrestricted funds	3,463	1,000
Total charity funds	3,463	1,000

These accounts were approved by the board of trustees and authorised for issue on: 15/08/2022

J Rex - Trustee 

The notes form part of these financial statements

GOSPEL FIRE INTERNATIONAL

NOTES TO THE ACCOUNTS

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Public Benefit Entity

Gospel Fire International meets the definition of a public benefit entity under FRS 102

c) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- Any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

GOSPEL FIRE INTERNATIONAL NOTES TO THE ACCOUNTS

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the charity.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Debtors

Debtors are recognised at the settlement amounts due.

h) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and Provisions

Creditors and Provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount.

GOSPEL FIRE INTERNATIONAL NOTES TO THE ACCOUNTS

2 Legal Status of the Charity

Gospel Fire International is a registered Charitable Incorporated Organisation and is governed by its constitution as dated 14 July 2020

3	Income from donations	2022	2021
		£	£
	Gifts and donations	2,543	1,000
		2,543	1,000

4	Analysis of expenditure on charitable activities	2022 Total	2021 Total
		£	£
	Ministry expenses	-	-
	Outreach	-	-
	Bank Charges	80	-
	Travel	-	-
	Insurance	-	-
	Total	4 80	0

5	Net income (expenditure) for the year	2022	2021
		£	£
	Bank Charges	80	-
		80	- 0

6 Related party transactions



GOSPEL FIRE INTERNATIONAL NOTES TO THE ACCOUNTS

7 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8	Debtors	2022	2021
		£	£
		- 0	- 0
		- 0	- 0

9 Creditors:
amounts falling
due within one
year

		2022	2021
		£	£
	Accruals	- 0	- 0
		- 0	- 0

10 Analysis of net as-
sets between
funds

	General Fund £	Desig- nated Funds £	Restricted Funds £	Total £
Cash at bank and in hand	3,463			3,463
Other net current assets/(liabilities)	- 0			- 0
Total	3,463	- 0	- 0	3,463

11	Analysis of charitable funds	Balance 1.1.2020	Incoming resources	Resources expended	Transfers	Funds 31.12.2021
	Analysis of movements in funds	£	£	£	£	£
	General fund	1,000	2,543	(80)	- 0	3,463
	Total	<u>1,000</u>	<u>2,543</u>	<u>(80)</u>	<u>- 0</u>	<u>3,463</u>