



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

Contents

Reference and ministrative information 3

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
Total incoming resources		1,931	-	1,931	16,986
Expenditure on					
Charitable activities	4	10,500		10,500	15,000
Bank Charges		212		212	85
Total expenditure		10,712	-	10,712	15,085
Net income (expenditure) and net movement in funds for the year		(8,781)	-	(8,781)	1,901
Transfer between funds					
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		9,038	17,812
Liabilities			
Creditors falling due within one year	9	-	-
Net current assets		9,038	17,812
Total assets less current liabilities		9,038	17,812
Creditors: falling due after more than 1 year		-	-
Provisions for liabilities		-	-
Total net assets	10	9,038	17,812
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
Total charity funds	9,038	17,812

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 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.

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

3 Income from donations	2024	2023
	£	£
Gifts and donations	1,902	16,952
Bank Interest	29	34
	<hr/>	<hr/>
	1,931	16,986
	<hr/>	<hr/>

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

Travel

Insurance

Total

10712

15085

5 Net income (expenditure) for the year

2023

2023

£

£

Bank Charges

212

85

212

60

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.

7 Debtors

2024

2023

£

£

-

-

-

-

8 Creditors: amounts falling due within one year

2024

2023

£

£

Accruals

-

-

-

-

9 Analysis of net assets between funds

General Fund	Designated Funds	Restricted Funds	Total
£	£	£	£

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