

# Freedom Initiatives Trust

England & Wales · Charity number 1191043

## Details

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**Other names** FREEDOM CHURCH TRUST

**Status** Registered

**Legal form** CIO

**Registered** 2020-08-27

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

## Contact

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**Address** 10 Litton Way  
Whinmoor  
Leeds  
Yorkshire  
LS14 2DL

**Phone** 07821706026

**Email** [mark@freedominitiatives.org](mailto:mark@freedominitiatives.org)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE: (A) THE ADVANCEMENT OF THE CHRISTIAN FAITH;(B) THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK;(C) THE ADVANCEMENT OF EDUCATION ON THE BASIS IF CHRISTIAN PRINCIPLES;(D) THE PROVISION IN THE INTERESTS OF SOCIAL WELFARE OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PERSONS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF YOUTH, AGE, DISABLEMENT OR INFIRMITY OF SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE BENEFIT OF THE PUBLIC AT LARGE.

**Activities:** Our objectives are: The advancement of the Christian faith. Bringing relief to those who are in need, suffering hardship or distress. The provision of recreation or other leisure time activities for persons who have need of such facilities by reason of youth, age, disablement or infirmity of social and economic circumstances or for the benefit of the public at large.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Leeds City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,709	£92,212	-	-
2024-03-31	£4,598	£88,698	-	-
2023-03-31	£64,393	£117,922	-	-
2022-03-31	£131,936	£101,327	-	-
2021-03-31	£386,079	£45,114	-	-

## Trustees

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Name	Role	Appointed
<b>Stuart John William Allan</b>	Chair	2020-02-23
Ian Nundy		2021-10-14
Karen Lavery		2023-11-01
William Wilson		2023-11-01

**Freedom Initiatives Trust**

England & Wales - Charity number 1191043

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# Accounts

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**Charity Number**

**1191043**

**FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

**Report and Accounts**

**for the year ending**

**31 March 2025**

# **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

## **Report and Accounts for the year ending 31 March 2025**

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## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Trust Information for the year ending 31 March 2025

<b>Charity Number</b>	1191043
<b>Trustees</b>	S Allan (Chair) I Nundy W Wilson K Lavery
<b>Address</b>	10 Litton Way Leeds LS14 2DL
<b>Independent Examiner</b>	Samantha J Sutcliffe F.C.C.A Torevell Dent Limited Centre of Excellence Hope Park Trevor Foster Way Bradford BD5 8HH

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report for the year ending 31 March 2025**

The Trustees present their report and financial statements for the period ended 31 March 2025.

**The total income for the period was £1,709 (2024 : £4,598)**

Freedom Initiative Trust was constituted on the 27th August 2020 and is a Registered Charity numbered 1191043. Previously to the 4th August 2023 the Trusts name was Freedom Church Trust

The administrative address is 10 Litton Way, Leeds LS14 2DL.

#### **The Objectives of the Charity are:**

- a) the advancement of the Christian faith
- b) the promotion of Christian principles
- c) the relief of the poor, the sick or others in material need
- d) social welfare by means of recreation or other leisure pursuits

The Trust employs one member of full-time staff and contracts an external advisor/contributor, both of whom work on the development of the 'There is an answer.net' project.

#### **Activities include:**

- the recording of a range of videos describing various individuals' journeys through crisis to Christian faith
- the development of a website to host the above videos with guidance on discipleship and how to connect with local churches
- Networking and planning future developments to support local churches with outreach

The individuals engaged in the above activities are supported by ongoing meetings with the trustees, offering feedback and guidance.

#### **Trustees**

Those who served during the year were:

S Allan  
I Nundy  
W Wilson  
K Lavery

New trustees need to have the competences to enable them to contribute to the work of the Trustee Board. The individual requirements would, to some extent, depend on the balance and composition of the board at the time of a vacancy.

Appointments are made by the existing trustees acting on the basis of recommendations from their own number.

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report (continued) for the year ending 31 March 2025**

The Trust's policy is to provide induction for any new Trustee. The Trustees meet when and as required to ensure timely decision making. Trustees are in regular communication which is noted digitally.

#### **Agents and Advisers**

The Independent Examiner is Mrs S.J Sutcliffe FCCA of Torevell Dent Ltd, Chartered Certified Accountants of Bradford. The Bank accounts of the Trust are maintained at CAF Bank Ltd.

#### **Public Benefit Statement**

Freedom Initiatives Trust is involved with a wide range of activities in pursuance of its charitable aims. The trustees are always vigilant to ensure that the projects we undertake are in line with these objectives. The Trustees have paid due regard to the Charity Commission's guidance on the public benefit in deciding which activities the charity should undertake. The Trustees consider that these activities, which are summarised below, provide benefit to the public.

#### **Review of Progress and Achievements**

During the year April 2024 to March 2025 the Trust focussed on completing and launching its two main projects. The first, There is an Answer, an online evangelistic website supported by a series of recorded videos. Alongside this, the Trust created, recorded and edited the Disciple Makers course and developed a connected website enabling churches and individuals to purchase and access the programme online.

The Trust concluded its short-term lease and instead began using the recording studio facilities of a local church, which were generously made available at no cost.

Both There is an Answer and Disciple Makers were trialled with two local churches during the year, and adjustments were made to content and practise based on feedback.

In order to maintain financial viability of the Trust, it was agreed by the trustees for the Trust to divest itself of the ownership of the residential property 7 Londesboro Terrace. The process was initiated during financial year 2024/25 with a view to completion in July/August 2025. This would release finances to enable the Trust to continue to employ Mark Kelly and contract David Lavery, to continue the main work of the Trust of launching and developing "There is an Answer.Net", as well as the development of the Disciple Makers resource.

The Trust continued to employ one full-time member of staff and to engage an external advisor and contributor. It also invested in staff development through access to online learning programmes.

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report (continued) for the year ending 31 March 2025**

#### **Review of Financial Activities and Affairs**

The total income for the period was £1,709 (2024 : £4,598)

After deducting expenditure of £92,212 (2024 : £88,698) the net expenditure is £90,503 (2024 : £84,100 )

Full details of the financial transactions are contained in the attached accounts. The net assets of the charity at 31 March 2025 were £143,442 (2024 : £233,945 ).

#### **Future Plans**

The Trust intends to continue promoting the Disciple Makers course and to expand the video library of There is an Answer.

Work is expected to begin on the development of an Online Bible School, combining in-studio teaching with monthly Saturday sessions based in a Sheffield church. These sessions are planned to be recorded and made available online behind a paywall, with the expectation that they will provide both training resources and a source of income for the Trust.

The Trust is supporting the church plant Freedom Church Sheffield, which developed out of a small group using the Disciple Makers material. The Trust expects to act as the administrative and charitable structure for this church plant for the foreseeable future, with regular giving from the congregation anticipated to form part of the Trust's income.

In addition, another small group in Sheffield has expressed interest in adopting the Disciple Makers material. The Trust will also continue to consider opportunities to invest in people through training, mission, and ministry support where appropriate.

**FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

**Trustees Annual Report (continued)**  
**for the year ending 31 March 2025**

**Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, to cover administration and support costs, to meet contingencies and to create flexibility. The level of unrestricted funds varies throughout the year in response to demands made upon them and according to income flows.

Signed on behalf of the trustees



.....  
**Stuart Allan**  
**Chair**

**Date** ..... 16th Oct 2025 .....

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Statement of Trustees Responsibilities for the year ending 31 March 2025**

The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charity Act 2011 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Independent Examiner's Report to the Trustees of Freedom Initiatives Trust for the year ending 31 March 2025**

I report on the accounts of the Trust for the period ending 31 March 2025, which are set out on pages 8 to 12.

#### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent Examiner's Statement**

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

- . accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- . the accounts do not accord with those records; or
- . the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Mrs S. J. Sutcliffe FCCA**  
**Torevell Dent Limited**  
**Chartered Certified Accountants**  
**Centre of Excellence**  
**Hope Park**  
**Trevor Foster Way**  
**Bradford**  
**BD5 8HH**

Date .....16/10/2025.....

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Statement of Financial Activities for the year ending 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
<b>Income from:</b>					
Donations and Legacies		200	-	200	903
Other income		-	-	-	595
Investment Income		1,509	-	1,509	3,100
<b>Total</b>		<b>1,709</b>	<b>-</b>	<b>1,709</b>	<b>4,598</b>
<b>Expenditure on:</b>					
Charitable Activities	2	89,910	-	89,910	86,074
Other	2	2,302	-	2,302	2,624
<b>Total expenditure</b>		<b>92,212</b>	<b>-</b>	<b>92,212</b>	<b>88,698</b>
<b>Net income/(expenditure) before gains and losses</b>		<b>(90,503)</b>	<b>-</b>	<b>(90,503)</b>	<b>(84,100)</b>
Transfer of funds		-	-	-	-
<b>Net movement in funds</b>		<b>(90,503)</b>	<b>-</b>	<b>(90,503)</b>	<b>(84,100)</b>
Funds brought forward		205,511	28,434	233,945	318,045
<b>Total funds carried forward</b>		<b>115,008</b>	<b>28,434</b>	<b>143,442</b>	<b>233,945</b>

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

Balance Sheet as at 31st March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
<b>Fixed Assets</b>					
Tangible assets	3	98,454	25,587	124,041	124,041
		<u>98,454</u>	<u>25,587</u>	<u>124,041</u>	<u>124,041</u>
<b>Current Assets</b>					
Debtors	4	228	2,847	3,075	3,075
Cash at bank and in hand		18,770		18,770	110,621
		<u>18,998</u>	<u>2,847</u>	<u>21,845</u>	<u>113,696</u>
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	5	(2,444)	-	(2,444)	(3,792)
<b>Net Current Assets</b>		<u>16,554</u>	<u>2,847</u>	<u>19,401</u>	<u>109,904</u>
<b>Total Net Assets or Liabilities</b>		<u>115,008</u>	<u>28,434</u>	<u>143,442</u>	<u>233,945</u>
<b>The Funds of the Charity</b>					
Unrestricted Funds				115,008	205,511
Restricted Income Funds				28,434	28,434
<b>Total Charity Funds</b>				<u>143,442</u>	<u>233,945</u>

The financial statements were approved by the Trustees on ..... and signed on their behalf by:-  
16th Oct 2025

  
.....  
S Allan - Chair

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Notes to the Accounts for the year ending 31 March 2025

#### 1. Statement of Accounting Policies

##### a) Accounting policies

These Financial Statements are prepared on the going concern basis. There are no material uncertainties in respect of the company's ability to continue as a going concern. The Financial Statements are prepared under the historical cost convention, on an accruals basis, in accordance with the Companies Act 2006 and applicable accounting standards in the U.K.

##### b) Accounting convention

The Financial Statements have been prepared under the historical cost convention as modified by the revaluation of investments to market value.

##### c) Investments

Investments are stated at market value. Realised and unrealised gains or losses on investments are reflected as a change in the permanent capital of the Company.

##### d) Direct Charitable Expenditure and Other Costs

Direct charitable expenditure includes all expenditure directly related to the objects of the charity.

##### e) Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	- No Depreciation
Technical Service Equipment	- 25% on cost
Office Equipment	- 25% on cost
Computer & Software	- 33% on cost

No depreciation is charged on Freehold Property as this is maintained to a standard to ensure that its value is at least equal to the value at which it is disclosed in the Financial Statements.

##### f) Taxation

The charity is exempt from tax on its charitable activities.

##### g) Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Notes to the Accounts for the year ending 31 March 2025

#### 2. Expenditure

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
<b>Charitable activities:</b>				
Ministry support	223	-	223	-
Charitable gifts	-	-	-	-
Staff costs	43,908	-	43,908	40,542
Premises expenses	2,195	-	2,195	4,195
Administration costs	4,554	-	4,554	4,011
Events and activities	39,030	-	39,030	37,326
	<b>89,910</b>	<b>-</b>	<b>89,910</b>	<b>86,074</b>
<b>Professional fees</b>				
Legal and professional charges	-	-	-	824
Independent examination	2,302	-	2,302	1,800
	<b>2,302</b>	<b>-</b>	<b>2,302</b>	<b>2,624</b>

#### 3. Tangible Fixed Assets

	Freehold Property
<b>Costs</b>	
At 1 April 2024	124,041
Additions	-
Disposals	-
<b>At 31 March 2025</b>	<b>124,041</b>
<b>Depreciation</b>	
At 1 April 2024	-
Disposal	-
Charge for period	-
<b>At 31 March 2025</b>	<b>-</b>
<b>Net Book Value</b>	
<b>At 31 March 2025</b>	<b>124,041</b>
<b>At 31 March 2024</b>	<b>124,041</b>

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Notes to the Accounts for the year ending 31 March 2025

#### 4. Debtors and prepayments

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income tax recoverable	228	2,847	3,075	3,075
	<b>228</b>	<b>2,847</b>	<b>3,075</b>	<b>3,075</b>

#### 5. Creditors - due within one year

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Accruals	1,763	-	1,763	3,095
Other creditors	681	-	681	697
	<b>2,444</b>	<b>-</b>	<b>2,444</b>	<b>3,792</b>

#### 6. Staff Costs

	2025 Total £	2024 Total £
Salaries and Wages	43,908	40,542
	<b>43,908</b>	<b>40,542</b>

#### 7. Transactions with trustees

None of the Trustees received expenses during the period ending 31.03.2025 ( 31.03.2024 - £Nil).

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Detailed Statement of Financial Activities for the year ending 31 March 2025 Unrestricted Account

	YE 31 March 2025		YE 31 March 2024	
	£	£	£	£
<b>Incoming Resources:</b>				
Members tithes, offerings & Gift Aid tax reclaimed		200		903
Other		-		595
Interest received		1,509		3,100
		<u>1,709</u>		<u>4,598</u>
<b>Resources Expended:</b>				
Reimbursed expenses	1,480		966	
Salaries and national insurance	43,908		40,542	
House & storage costs	311		2,877	
Insurances	1,063		511	
Postage, stationery and printing	-		110	
Internet and web-site costs	4,494		3,841	
Bookkeeping	2,302		1,800	
Legal and professional	-		823	
Bank charges	60		60	
Telephone and internet	821		808	
Evangelism	37,550		36,250	
Training	-		110	
Miscellaneous expenses	223		-	
		<u>92,212</u>		<u>88,698</u>
<b>Net expenditure</b>		<u><u>(90,503)</u></u>		<u><u>(84,100)</u></u>

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Detailed Statement of Financial Activities for the year ending 31 March 2025 Restricted Account

	YE 31 March 2025		YE 31 March 2024	
	£	£	£	£
<b>Incoming Resources:</b>				
Earmarked gifts		<u>-</u>		<u>-</u>
		-		-
<b>Resources Expended:</b>				
Earmarked gifts		-		-
Internet and web-site costs		-		-
Evangelism		-		-
Training		-		-
Miscellaneous expenses		-		-
	<u>-</u>	-	<u>-</u>	-
<b>Net income</b>		<u>-</u>		<u>-</u>
		<u>-</u>		<u>-</u>

**Freedom Initiatives Trust**

England & Wales - Charity number 1191043

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# Accounts

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**Charity Number**

**1191043**

**FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

**Report and Accounts**

**for the year ending**

**31 March 2024**

# **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

**Report and Accounts  
for the year ending 31 March 2024**

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## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Trust Information for the year ending 31 March 2024

<b>Charity Number</b>	1191043	
<b>Trustees</b>	S Allan (Chair) I Nundy R Edden W Wilson K Lavery	Resigned 1 November 2023 Appointed 1 November 2023 Appointed 1 November 2023
<b>Address</b>	10 Litton Way Leeds LS14 2DL	
<b>Independent Examiner</b>	Samantha J Sutcliffe F.C.C.A Torevell Dent Limited Centre of Excellence Hope Park Trevor Foster Way Bradford BD5 8HH	

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report for the year ending 31 March 2024**

The Trustees present their report and financial statements for the period ended 31 March 2024.

#### **Objectives, Organisation and Activities**

Freedom Initiative Trust was constituted on the 27th August 2020 and is a Registered Charity numbered 1191043. Previously to the 4th August 2023 the Trusts name was Freedom Church Trust

The administrative address is 10 Litton Way, Leeds LS14 2DL.

#### **The Objectives of the Charity are:**

- a) the advancement of the Christian faith
- b) the promotion of Christian principles
- c) the relief of the poor, the sick or others in material need
- d) social welfare by means of recreation or other leisure pursuits

The Trust employs one member of full-time staff and contracts an external advisor/contributor, both of whom work on the development of the 'There is an answer.net' project.

#### **Activities include:**

- the recording of a range of videos describing various individuals' journeys through crisis to Christian faith
- the development of a website to host the above videos with guidance on discipleship and how to connect with local churches
- Networking and planning future developments to support local churches with outreach

The individuals engaged in the above activities are supported by ongoing meetings with the trustees, offering feedback and guidance.

#### **Trustees**

Those who served during the year were:

S Allan	
I Nundy	
R Edden	Resigned 1 November 2023
W Wilson	Appointed 1 November 2023
K Lavery	Appointed 1 November 2023

New trustees need to have the competences to enable them to contribute to the work of the Trustee Board. The individual requirements would, to some extent, depend on the balance and composition of the board at the time of a vacancy.

Appointments are made by the existing trustees acting on the basis of recommendations from their own number.

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report (continued) for the year ending 31 March 2024**

The Trust's policy is to provide induction for any new Trustee. The Trustees meet when and as required to ensure timely decision making. Trustees are in regular communication which is noted digitally.

#### **Agents and Advisers**

The Independent Examiner is Mrs S.J Sutcliffe FCCA of Torevell Dent Ltd, Chartered Certified Accountants of Bradford. The Bank accounts of the Trust are maintained at CAF Bank Ltd.

#### **Public Benefit Statement**

Freedom Initiatives Trust is involved with a wide range of activities in pursuance of its charitable aims. The trustees are always vigilant to ensure that the projects we undertake are in line with these objectives. The Trustees have paid due regard to the Charity Commission's guidance on the public benefit in deciding which activities the charity should undertake. The Trustees consider that these activities, which are summarised below, provide benefit to the public.

#### **Review of Progress and Achievements**

The Trust developed two projects in the last financial year. "There is an Answer", an online-based evangelistic website and a discipleship program to connect people with a real-world local church where they may be disciplined by trained members of the Church. This training comes from the other project "Disciple Makers", which aims to equip church laity to mentor and disciple new Christian believers. This project is also available to purchase separately from "There is an Answer", which would require a monthly investment from individual church communities.

The Trust took on a short term lease of an office and recording space.

The Trust continued to look for ways to financially support Christian ministries within the UK.

The Trust continued to employ one full-time member of staff and also regularly paid for the services of an external advisor and contributor.

The Trust invested into the development and training of its staff members by resourcing online learning programmes.

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report (continued) for the year ending 31 March 2024**

#### **Review of Financial Activities and Affairs**

The total income for the period was £4,598 (2023 : £64,393)

After deducting expenditure of £88,698 (2023 : £117,922) the net expenditure is £84,100 (2023 : 53,529 )

The Trust's cash-flow is funded in part by gift-aided tax that is recovered.

Full details of the financial transactions are contained in the attached accounts. The net assets of the charity at 31 March 2024 were £233,945 (2023 : £318,045 ).

#### **Future Plans**

The Trust will continue to develop what is now its core project of an evangelistic video based website for 'There is an Answer' and "Disciple Makers". The aim being to help those seeking Christian faith to connect with a local church.

There is an Answer is presently being trailed with two local churches. The trial will finish around the end of March 2025 after which we will assess the program before we launch nationwide/worldwide.

"Disciple Makers" is now fully available to purchase online. The Trust will continue to monitor the programme and determine whether changes need to be made.

The Trust will begin development on an online Bible school/ training programme which will provide more in depth Biblical teaching. This will be able to be purchased and used by anyone who wishes to do so. This will include creating and publishing online videos and other teaching material.

The Trust will continue to look at opportunities to invest into people through training, mission and ministry support where appropriate.

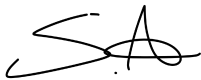
**FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

**Trustees Annual Report (continued)  
for the year ending 31 March 2024**

**Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, to cover administration and support costs, to meet contingencies and to create flexibility. The level of unrestricted funds varies throughout the year in response to demands made upon them and according to income flows.

Signed on behalf of the trustees



.....  
**Stuart Allan**  
**Chair**

**Date** ..... 31st Jan 2025

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Statement of Trustees Responsibilities for the year ending 31 March 2024**

The trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charity Act 2011 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Independent Examiner's Report to the Trustees of Freedom Initiatives Trust for the year ending 31 March 2024**

I report on the accounts of the Trust for the period ending 31 March 2024, which are set out on pages 8 to 12.

#### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent Examiner's Statement**

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

- . accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- . the accounts do not accord with those records; or
- . the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
**Mrs S. J. Sutcliffe FCCA**  
**Torevell Dent Limited**  
**Chartered Certified Accountants**  
**Centre of Excellence**  
**Hope Park**  
**Trevor Foster Way**  
**Bradford**  
**BD5 8HH**

.....

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Statement of Financial Activities for the year ending 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>Income from:</b>					
Donations and Legacies		903	-	903	19,725
Other income		595	-	595	43,200
Investment Income		3,100	-	3,100	1,468
<b>Total</b>		<b>4,598</b>	<b>-</b>	<b>4,598</b>	<b>64,393</b>
<b>Expenditure on:</b>					
Charitable Activities	2	86,074	-	86,074	108,619
Other	2	2,624	-	2,624	9,303
<b>Total expenditure</b>		<b>88,698</b>	<b>-</b>	<b>88,698</b>	<b>117,922</b>
<b>Net income/(expenditure) before gains and losses</b>		<b>(84,100)</b>	<b>-</b>	<b>(84,100)</b>	<b>(53,529)</b>
Transfer of funds		-	-	-	-
<b>Net movement in funds</b>		<b>(84,100)</b>	<b>-</b>	<b>(84,100)</b>	<b>(53,529)</b>
Funds brought forward		289,611	28,434	318,045	371,574
<b>Total funds carried forward</b>		<b>205,511</b>	<b>28,434</b>	<b>233,945</b>	<b>318,045</b>


## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

Balance Sheet as at 31st March 2024.

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>Fixed Assets</b>					
Tangible assets	3	124,041	-	124,041	124,041
		<u>124,041</u>	<u>-</u>	<u>124,041</u>	<u>124,041</u>
<b>Current Assets</b>					
Debtors	4	228	2,847	3,075	3,075
Cash at bank and in hand		85,034	25,587	110,621	193,218
		<u>85,262</u>	<u>28,434</u>	<u>113,696</u>	<u>196,293</u>
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	5	(3,792)	-	(3,792)	(2,289)
<b>Net Current Assets</b>		<u>81,470</u>	<u>28,434</u>	<u>109,904</u>	<u>194,004</u>
<b>Total Net Assets or Liabilities</b>		<u>205,511</u>	<u>28,434</u>	<u>233,945</u>	<u>318,045</u>
<b>The Funds of the Charity</b>					
Unrestricted Funds				205,511	289,611
Restricted Income Funds				28,434	28,434
<b>Total Charity Funds</b>				<u>233,945</u>	<u>318,045</u>

The financial statements were approved by the Trustees on ..... and signed on their behalf by:-

31st Jan 2025



.....  
S Allan - Chair

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Notes to the Accounts for the year ending 31 March 2024

#### 1. Statement of Accounting Policies

##### a) Accounting policies

These Financial Statements are prepared on the going concern basis. There are no material uncertainties in respect of the company's ability to continue as a going concern. The Financial Statements are prepared under the historical cost convention, on an accruals basis, in accordance with the Companies Act 2006 and applicable accounting standards in the U.K.

##### b) Accounting convention

The Financial Statements have been prepared under the historical cost convention as modified by the revaluation of investments to market value.

##### c) Investments

Investments are stated at market value. Realised and unrealised gains or losses on investments are reflected as a change in the permanent capital of the Company.

##### d) Direct Charitable Expenditure and Other Costs

Direct charitable expenditure includes all expenditure directly related to the objects of the charity.

##### e) Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	- No Depreciation
Technical Service Equipment	- 25% on cost
Office Equipment	- 25% on cost
Computer & Software	- 33% on cost

No depreciation is charged on Freehold Property as this is maintained to a standard to ensure that its value is at least equal to the value at which it is disclosed in the Financial Statements.

##### f) Taxation

The charity is exempt from tax on its charitable activities.

##### g) Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Notes to the Accounts for the year ending 31 March 2024

#### 2. Expenditure

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>Charitable activities:</b>				
Ministry support	-	-	-	30,000
Charitable gifts	-	-	-	21,010
Staff costs	40,542	-	40,542	43,114
Premises expenses	4,195	-	4,195	4,142
Administration costs	4,011	-	4,011	7,527
Events and activities	37,326	-	37,326	2,826
	<b>86,074</b>	<b>-</b>	<b>86,074</b>	<b>108,619</b>
<b>Professional fees</b>				
Legal and professional charges	824	-	824	7,653
Independent examination	1,800	-	1,800	1,650
	<b>2,624</b>	<b>-</b>	<b>2,624</b>	<b>9,303</b>

#### 3. Tangible Fixed Assets

	Freehold Property
<b>Costs</b>	
At 1 April 2023	124,041
Additions	-
Disposals	-
<b>At 31 March 2024</b>	<b>124,041</b>
<b>Depreciation</b>	
At 1 April 2023	-
Disposal	-
Charge for period	-
<b>At 31 March 2024</b>	<b>-</b>
<b>Net Book Value</b>	
<b>At 31 March 2024</b>	<b>124,041</b>
<b>At 31 March 2024</b>	<b>124,041</b>

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Notes to the Accounts for the year ending 31 March 2024

#### 4. Debtors and prepayments

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Income tax recoverable	228	2,847	3,075	3,075
	<u>228</u>	<u>2,847</u>	<u>3,075</u>	<u>3,075</u>

#### 5. Creditors - due within one year

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Accruals	3,095	-	3,095	1,592
Other creditors	697	-	697	697
	<u>3,792</u>	<u>-</u>	<u>3,792</u>	<u>2,289</u>

#### 6. Staff Costs

	2024 Total	2023 Total
	£	£
Salaries and Wages	40,542	43,114
	<u>40,542</u>	<u>43,114</u>

#### 7. Transactions with trustees

None of the Trustees received expenses during the period ending 31.03.2024 ( 31.03.2023 - £Nil).

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Detailed Statement of Financial Activities

for the year ending 31 March 2024

#### Unrestricted Account

	YE 31 March 2024		YE 31 March 2023	
	£	£	£	£
<b>Incoming Resources:</b>				
Members tithes, offerings & Gift Aid tax reclaimed		903		2,123
Other		595		-
Interest received		3,100		1,468
		<u>4,598</u>		<u>3,591</u>
<b>Resources Expended:</b>				
Reimbursed expenses	966		1,277	
Salaries and national insurance	40,542		43,114	
House & storage costs	2,877		2,021	
Insurances	511		1,406	
Postage, stationery and printing	110		699	
Internet and web-site costs	3,841		5,735	
Bookkeeping	1,800		1,650	
Legal and professional	823		7,653	
Bank charges	60		72	
Telephone and internet	808		715	
Evangelism	36,250		21,010	
Youth and childrens' work	-		-	
Training	110		202	
Miscellaneous expenses	-		-	
Team Fund	-		-	
		<u>88,698</u>		<u>85,554</u>
<b>Net expenditure</b>		<u><u>(84,100)</u></u>		<u><u>(81,963)</u></u>

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Detailed Statement of Financial Activities for the year ending 31 March 2024 Restricted Account

	YE 31 March 2024		YE 31 March 2023	
	£	£	£	£
<b>Incoming Resources:</b>				
Earmarked gifts		-		60,802
		-		<u>60,802</u>
<b>Resources Expended:</b>				
Earmarked gifts	-		30,000	
Internet and web-site costs	-		1,021	
Evangelism	-		230	
Training	-		1,095	
Miscellaneous expenses	-		22	
		-		<u>32,368</u>
<b>Net income</b>		-		<u><u>28,434</u></u>

**Freedom Initiatives Trust**

England & Wales - Charity number 1191043

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# Accounts

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**Charity Number**

**1191043**

**FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

**Report and Accounts**

**for the year ending**

**31 March 2023**

# **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

**Report and Accounts  
for the year ending 31 March 2023**

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## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Trust Information for the year ending 31 March 2023

<b>Charity Number</b>	1191043	
<b>Trustees</b>	S Allan (Chair) I Nundy R Edden W Wilson K Lavery	Resigned 1 November 2023 Appointed 1 November 2023 Appointed 1 November 2023
<b>Address</b>	7 Londesboro Terrace Leeds LS9 9NE	
<b>Independent Examiner</b>	Samantha J Sutcliffe F.C.C.A Torevell Dent Limited Centre of Excellence Hope Park Trevor Foster Way Bradford BD5 8HH	

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report for the year ending 31 March 2023**

The Trustees present their report and financial statements for the period ended 31 March 2023.

#### **Objectives, Organisation and Activities**

Freedom Initiative Trust was constituted on the 27th August 2020 and is a Registered Charity numbered 1191043. Previously to the 4th August 2023 the Trusts name was Freedom Church Trust

The administrative address is 7 Londesboro Terrace, East End Park, LS9 9NE.

#### **The Objectives of the Charity are:**

- a) the advancement of the Christian faith
- b) the promotion of Christian principles
- c) the relief of the poor, the sick or others in material need
- d) social welfare by means of recreation or other leisure pursuits

The Trust employs a small number of pastoral and administrative staff. Most activities however are led and supported by members of the Church community who work voluntary.

#### **Activities include:**

- support for Christian ministry in Leeds and further afield;
- training and teaching in Biblical principles and practice;
- provision for families, young people and students

These activities are managed by a variety of leadership and support teams.

#### **Trustees**

Those who served during the year were:

S Allan	
I Nundy	
R Edden	Resigned 1 November 2023
W Wilson	Appointed 1 November 2023
K Lavery	Appointed 1 November 2023

New trustees do not need to be members of the church congregation but need to have the competences to enable them to contribute to the work of the Trustee Board. The individual requirements would, to some extent, depend on the balance and composition of the board at the time of a vacancy.

Appointments are made by the existing trustees acting on the basis of recommendations from their own number and the leadership of the church.

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report (continued) for the year ending 31 March 2023**

The Trust's policy is to provide induction for any new Trustee. The Trustees meet when and as required to ensure timely decision making. Trustees are in regular communication which is noted digitally.

#### **Agents and Advisers**

The Independent Examiner is Mrs S.J Sutcliffe FCCA of Torevell Dent Ltd, Chartered Certified Accountants of Bradford. The Bank accounts of the Trust are maintained at CAF Bank Ltd.

#### **Public Benefit Statement**

Freedom Initiatives Trust is involved with a wide range of activities in pursuance of its charitable aims. The trustees are always vigilant to ensure that the projects we undertake are in line with these objectives. The Trustees have paid due regard to the Charity Commission's guidance on the public benefit in deciding which activities the charity should undertake. The Trustees consider that these activities, which are summarised below, provide benefit to the public.

#### **Review of Progress and Achievements**

The Trust developed a main project called 'There is an Answer' - an online based evangelistic website and discipleship programme aiming to connect people with a real world local church. The Trust invested in equipment (such as video equipment and other electronic devices) to help this project which uses video as its primary engagement tool. The Trust changed its name from Freedom Church Trust to Freedom Initiatives to acknowledge this shift in focus.

The Trust took on a short term lease of an office and recording space.

The Trust continued to look for ways to financially support Christian ministries within the UK.

The Trust continued to employ one full-time member of staff and also regularly paid for the services of an external advisor and contributor.

The Trust invested into the development and training of its staff members by resourcing online learning programmes.

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report (continued) for the year ending 31 March 2023**

#### **Review of Financial Activities and Affairs**

The total income for the period was £64,393 (2022 : £131,936)

After deducting expenditure of £117,922 (2022 : £101,327) the net expenditure is £53,529 (2022 : net incoming resources £30,609)

The Trust's cash-flow is funded in part by gift-aided tax that is recovered.

Full details of the financial transactions are contained in the attached accounts. The net assets of the charity at 31 March 2023 were £318,045 (2022 : £371,574).

#### **Future Plans**

The Trust will continue to develop what is now its core project of establishing an evangelistic video based website and discipleship programme ('There is an Answer') to help those seeking Christian faith to connect with a local church. This will involve a small group of churches who are willing to pilot the programme after the Summer 2024 with a hope to open the project up to more churches across the UK and internationally at the start of 2025.

The videos produced for 'There is an Answer' will come with an accompanying printed book as well as an eBook for disciplers.

Concurrently, the Trust will develop an online Bible school / training programme which will provide more in depth Biblical teaching. This will be able to be purchased and used by anyone who wishes to do so separately to the main project.

The Trust will continue to look at opportunities to invest into people through training, mission and ministry support where appropriate.

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

**Trustees Annual Report (continued)**  
**for the year ending 31 March 2023**

### **Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, to cover administration and support costs, to meet contingencies and to create flexibility. The level of unrestricted funds varies throughout the year in response to demands made upon them and according to income flows.

Signed on behalf of the trustees



.....  
**Stuart Allan**  
**Chair**

.....

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Statement of Trustees Responsibilities for the year ending 31 March 2023**

The trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charity Act 2011 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS**

### **Independent Examiner's Report to the Trustees of Freedom Initiatives Trust for the year ending 31 March 2023**

I report on the accounts of the Trust for the period ending 31 March 2023, which are set out on pages 7 to 11.

#### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent Examiner's Statement**

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

- . accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- . the accounts do not accord with those records; or
- . the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
**Mrs S. J. Sutcliffe FCCA**  
**Torevell Dent Limited**  
**Chartered Certified Accountants**  
**Centre of Excellence**  
**Hope Park**  
**Trevor Foster Way**  
**Bradford**  
**BD5 8HH**

.....

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Statement of Financial Activities for the year ending 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Income from:</b>					
Donations and Legacies		2,123	17,602	19,725	115,921
Other income		-	43,200	43,200	15,981
Investment Income		1,468	-	1,468	34
<b>Total</b>		<b>3,591</b>	<b>60,802</b>	<b>64,393</b>	<b>131,936</b>
<b>Expenditure on:</b>					
Charitable Activities	2	76,251	32,368	108,619	95,343
Other	2	9,303	-	9,303	5,984
<b>Total expenditure</b>		<b>85,554</b>	<b>32,368</b>	<b>117,922</b>	<b>101,327</b>
<b>Net income/(expenditure) before gains and losses</b>		<b>(81,963)</b>	<b>28,434</b>	<b>(53,529)</b>	<b>30,609</b>
Transfer of funds		-	-	-	-
<b>Net movement in funds</b>		<b>(81,963)</b>	<b>28,434</b>	<b>(53,529)</b>	<b>30,609</b>
Funds brought forward		371,574	-	371,574	340,965
<b>Total funds carried forward</b>		<b>289,611</b>	<b>28,434</b>	<b>318,045</b>	<b>371,574</b>

# FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

Balance Sheet as at 31st March 2023.

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Fixed Assets</b>					
Tangible assets	3	124,041	-	124,041	124,041
		<u>124,041</u>	<u>-</u>	<u>124,041</u>	<u>124,041</u>
<b>Current Assets</b>					
Debtors	4	228	2,847	3,075	-
Cash at bank and in hand		167,631	25,587	193,218	252,452
		<u>167,859</u>	<u>28,434</u>	<u>196,293</u>	<u>252,452</u>
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	5	(2,289)	-	(2,289)	(4,919)
<b>Net Current Assets</b>		<u>165,570</u>	<u>28,434</u>	<u>194,004</u>	<u>247,533</u>
<b>Total Net Assets or Liabilities</b>		<u>289,611</u>	<u>28,434</u>	<u>318,045</u>	<u>371,574</u>
<b>The Funds of the Charity</b>					
Unrestricted Funds				289,611	371,574
Restricted Income Funds				28,434	-
<b>Total Charity Funds</b>				<u>318,045</u>	<u>371,574</u>

1/8/24

The financial statements were approved by the Trustees on ..... and signed on their behalf by:-




.....  
S Allan - Chair

# FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

## Notes to the Accounts for the year ending 31 March 2023

### 1. Statement of Accounting Policies

#### a) Accounting policies

These Financial Statements are prepared on the going concern basis. There are no material uncertainties in respect of the company's ability to continue as a going concern. The Financial Statements are prepared under the historical cost convention, on an accruals basis, in accordance with the Companies Act 2006 and applicable accounting standards in the U.K.

#### b) Accounting convention

The Financial Statements have been prepared under the historical cost convention as modified by the revaluation of investments to market value.

#### c) Investments

Investments are stated at market value. Realised and unrealised gains or losses on investments are reflected as a change in the permanent capital of the Company.

#### d) Direct Charitable Expenditure and Other Costs

Direct charitable expenditure includes all expenditure directly related to the objects of the charity.

#### e) Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	- No Depreciation
Technical Service Equipment	- 25% on cost
Office Equipment	- 25% on cost
Computer & Software	- 33% on cost

No depreciation is charged on Freehold Property as this is maintained to a standard to ensure that its value is at least equal to the value at which it is disclosed in the Financial Statements.

#### f) Taxation

The charity is exempt from tax on its charitable activities.

#### g) Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Notes to the Accounts for the year ending 31 March 2023

#### 2. Expenditure

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Charitable activities:</b>				
Ministry support	-	30,000	30,000	309
Charitable gifts	21,010	-	21,010	19,018
Staff costs	43,114	-	43,114	34,918
Premises expenses	4,142	-	4,142	13,534
Administration costs	6,506	1,021	7,527	7,446
Events and activities	1,479	1,347	2,826	20,118
	<b>76,251</b>	<b>32,368</b>	<b>108,619</b>	<b>95,343</b>
<b>Professional fees</b>				
Legal and professional charges	7,653	-	7,653	4,334
Independent examination	1,650	-	1,650	1,650
	<b>9,303</b>	<b>-</b>	<b>9,303</b>	<b>5,984</b>

#### 3. Tangible Fixed Assets

	Freehold Property
<b>Costs</b>	
At 1 April 2022	124,041
Additions	-
Disposals	-
<b>At 31 March 2023</b>	<b>124,041</b>
<b>Depreciation</b>	
At 1 April 2022	-
Disposal	-
Charge for period	-
<b>At 31 March 2023</b>	<b>-</b>
<b>Net Book Value</b>	
<b>At 31 March 2023</b>	<b>124,041</b>
<b>At 31 March 2022</b>	<b>124,041</b>

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Notes to the Accounts for the year ending 31 March 2023

#### 4. Debtors and prepayments

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income tax recoverable	228	2,847	3,075	-
	<b>228</b>	<b>2,847</b>	<b>3,075</b>	<b>-</b>

#### 5. Creditors - due within one year

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Accruals	1,592	-	1,592	4,479
Other creditors	697	-	697	440
	<b>2,289</b>	<b>-</b>	<b>2,289</b>	<b>4,919</b>

#### 6. Staff Costs

	2023 Total £	2022 Total £
Salaries and Wages	43,114	34,918
	<b>43,114</b>	<b>34,918</b>

#### 7. Transactions with trustees

None of the Trustees received expenses during the period ending 31.03.2023 ( 31.03.2022 - £Nil).

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Detailed Statement of Financial Activities for the year ending 31 March 2023 Unrestricted Account

	YE 31 March 2023		YE 31 March 2022	
	£	£	£	£
<b>Incoming Resources:</b>				
Members tithes, offerings & Gift Aid tax reclaimed		2,123		131,902
Interest received		1,468		34
		<u>3,591</u>		<u>131,936</u>
<b>Resources Expended:</b>				
Reimbursed expenses	1,277		4,544	
Salaries and national insurance	43,114		34,918	
House & storage costs	2,021		10,930	
Insurances	1,406		1,095	
Catering	-		1,369	
Postage, stationery and printing	699		684	
Internet and web-site costs	5,735		5,900	
Bookkeeping	1,650		5,105	
Legal and professional	7,653		879	
Bank charges	72		304	
Telephone and internet	715		1,220	
Evangelism	21,010		12,065	
Youth and childrens' work	-		309	
Training	202		821	
Miscellaneous expenses	-		1,672	
Team Fund	-		494	
		<u>85,554</u>		<u>82,309</u>
<b>Net (expenditure)/income</b>		<u><u>(81,963)</u></u>		<u><u>49,627</u></u>

## FREEDOM INITIATIVES TRUST CHARITY ACCOUNTS

### Detailed Statement of Financial Activities for the year ending 31 March 2023 Restricted Account

	YE 31 March 2023		YE 31 March 2022	
	£	£	£	£
<b>Incoming Resources:</b>				
Earmarked gifts		60,802		-
		<u>60,802</u>		<u>-</u>
<b>Resources Expended:</b>				
Earmarked gifts	30,000		19,018	
Internet and web-site costs	1,021		-	
Evangelism	230		-	
Training	1,095		-	
Miscellaneous expenses	22		-	
	<u>32,368</u>		<u>19,018</u>	
<b>Net income/(expenditure)</b>		<u>28,434</u>		<u>(19,018)</u>

**Freedom Initiatives Trust**

England & Wales - Charity number 1191043

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# Accounts

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**Charity Number**

1191043

**FREEDOM CHURCH TRUST CHARITY ACCOUNTS**

**Report and Accounts**

**for the year ending**

**31 March 2022**

# FREEDOM CHURCH TRUST CHARITY ACCOUNTS

Report and Accounts  
for the year ending 31 March 2022

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## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

### Trust Information for the year ending 31 March 2022

<b>Charity Number</b>	1191043
<b>Trustees</b>	S Allan (Chair) M Ayers P Woodthorpe I Nundy D Lavery R Edden
	Resigned 30.11.2021 Resigned 30.11.2021 Appointed 01.12.2021 Appointed 01.12.2021 / Resigned 31.03.2022 Appointed 01.04.2022
<b>Address</b>	7 Londesboro Terrace Leeds LS9 9NE
<b>Independent Examiner</b>	Samantha J Sutcliffe F.C.C.A Torevell Dent Limited Centre of Excellence Hope Park Trevor Foster Way Bradford BD5 8HH

## **FREEDOM CHURCH TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report for the year ending 31 March 2022**

The Trustees present their report and financial statements for the period ended 31 March 2022.

#### **Objectives, Organisation and Activities**

Freedom Church Trust was constituted on the 27th August 2020 and is a Registered Charity numbered 1191043

The church presently gathers online due to Covid 19 pandemic.

The administrative address is 7 Londesboro Terrace, East End Park, LS9 9NE.

#### **The Objectives of the Charity are:**

- a) the advancement of the Christian faith
- b) the promotion of Christian principles
- c) the relief of the poor, the sick or others in material need
- d) social welfare by means of recreation or other leisure pursuits

The Trust employs a small number of pastoral and administrative staff. Most activities however are led and supported by members of the Church community who work voluntary.

#### **Activities include:**

- support for Christian ministry in Leeds and further afield;
- training and teaching in Biblical principles and practice;
- provision for families, young people and students

These activities are managed by a variety of leadership and support teams.

#### **Trustees**

Those who served during the year were:

S Allan  
M Ayers  
P Woodthorpe  
I Nundy  
D Lavery

New trustees do not need to be members of the church congregation but need to have the competences to enable them to contribute to the work of the Trustee Board. The individual requirements would, to some extent, depend on the balance and composition of the board at the time of a vacancy.

Appointments are made by the existing trustees acting on the basis of recommendations from their

own number and the leadership of the church.

## **FREEDOM CHURCH TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report (continued) for the year ending 31 March 2022**

The Trust's policy is to provide induction for any new Trustee. The Trustees meet when and as required to ensure timely decision making. Trustees are in regular communication which is noted digitally.

#### **Agents and Advisers**

The Independent Examiner is Mrs S.J Sutcliffe FCCA of Torevell Dent Ltd, Chartered Certified Accountants of Bradford. The Bank accounts of the Trust are maintained at CAF Bank Ltd.

#### **Public Benefit Statement**

Freedom Church Trust is involved with a wide range of activities in pursuance of its charitable aims. The trustees are always vigilant to ensure that the projects we undertake are in line with these objectives. The Trustees have paid due regard to the Charity Commission's guidance on the public benefit in deciding which activities the charity should undertake. The Trustees consider that these activities, which are summarised below, provide benefit to the public.

#### **Review of Progress and Achievements**

During the year the Trust maintained support for ministries in the U.K. and also supported some international ministries with occasional gifts.

The Trust supported training and development for the staff team.

The Trust enabled and participated in a number of events and continues to work in partnership with Kidz Klub Leeds to connect with, and provide for, vulnerable children and families within East End Park. The church continues to develop relationships with All Saints School, with two church members serving as Governors.

We also increased, and invested into our internet and social media exposure, particularly due to the COVID-19 pandemic. We began an outreach channel call 'Crossed Wires' on YouTube, discussing contemporary themes and interviewing Christians working in different spheres of business and the arts.

The leadership team of the church has been developed further with investment into these people through training and personal development.

It is of note that the activities of the church occurred online during the COVID-19 pandemic. This primarily included Zoom meetings for whole church prayer, mission groups and youth, as well as Sunday Service broadcast via YouTube.

## **FREEDOM CHURCH TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report (continued) for the year ending 31 March 2022**

#### **Review of Financial Activities and Affairs**

The total income for the period was £131,936

After deducting expenditure of £101,327 the net income

The Trust's cash-flow is funded in part by gift-aided tax

Full details of the financial transactions are contained in  
charity at 31 March 2022 were £371,574

#### **Future Plans**

The Trust, together with the church leadership, plan to c  
maintaining the Trust and its core objectives. As well as  
support relevant Christian projects predominantly in the  
from these organisations for small monetary grants. Th  
equipment to zero. The Trust will look at changing the n

The Trust continues with its core mission and policy of ir  
poor relief and ministry support.

#### **Reserves Policy**

It is the policy of the charity to maintain unrestricted fur  
to cover administration and support costs, to meet conti  
unrestricted funds varies throughout the year in respons  
income flows.

Signed on behalf of the trustees

.....  
**Stuart Allan**  
**Chair**

**3 January 2023**



## **FREEDOM CHURCH TRUST CHARITY ACCOUNTS**

### **Statement of Trustees Responsibilities for the year ending 31 March 2022**

The trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charity Act 2011 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **FREEDOM CHURCH TRUST CHARITY ACCOUNTS**

### **Independent Examiner's Report to the Trustees of Freedom Church Trust for the year ending 31 March 2022**

I report on the accounts of the Trust for the period ending 31 March 2022, which are set out on pages 7 to 11.

#### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent Examiner's Statement**

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

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
**Mrs S. J. Sutcliffe FCCA**  
**Torevell Dent Limited**  
**Chartered and Certified Accountants**  
**Centre of Excellence**  
**Hope Park**  
**Trevor Foster Way**  
**Bradford**  
**BD5 8HH**

**03 January 2023**

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

### Statement of Financial Activities for the year ending 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>Income from:</b>					
Donations and Legacies		115,921	-	115,921	43,658
Other income		15,981	-	15,981	342,421
Investment Income		34		34	-
<b>Total</b>		<b>131,936</b>	<b>-</b>	<b>131,936</b>	<b>386,079</b>
<b>Expenditure on:</b>					
Charitable Activities	2	76,325	19,018	95,343	40,236
Other	2	5,984	-	5,984	4,878
<b>Total expenditure</b>		<b>82,309</b>	<b>19,018</b>	<b>101,327</b>	<b>45,114</b>
<b>Net income/(expenditure) before gains and losses</b>		49,627	(19,018)	30,609	340,965
Transfer of funds		(19,018)	19,018	-	-
<b>Net movement in funds</b>		<b>30,609</b>	<b>-</b>	<b>30,609</b>	<b>340,965</b>
Funds brought forward		340,965	-	340,965	-
<b>Total funds carried forward</b>		<b>371,574</b>	<b>-</b>	<b>371,574</b>	<b>340,965</b>

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

Balance Sheet as at 31st March 2022.

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>Fixed Assets</b>					
Tangible assets	3	124,041	-	124,041	124,041
		<u>124,041</u>	<u>-</u>	<u>124,041</u>	<u>124,041</u>
<b>Current Assets</b>					
Debtors	4	-	-	-	5,886
Cash at bank and in hand		252,452	-	252,452	215,669
		<u>252,452</u>	<u>-</u>	<u>252,452</u>	<u>221,555</u>
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	5	(4,919)	-	(4,919)	(4,631)
<b>Net Current Assets</b>		<u>247,533</u>	<u>-</u>	<u>247,533</u>	<u>216,924</u>
<b>Total Net Assets or Liabilities</b>		<u>371,574</u>	<u>-</u>	<u>371,574</u>	<u>340,965</u>
<b>The Funds of the Charity</b>					
Unrestricted Funds				371,574	340,965
Restricted Income Funds				-	-
<b>Total Charity Funds</b>				<u>371,574</u>	<u>340,965</u>

The financial statements were approved by the Trustees on 3 January 2023 and signed on their behalf by:-

.....  
S Allan - Chair

# FREEDOM CHURCH TRUST CHARITY ACCOUNTS

## Notes to the Accounts for the year ending 31 March 2022

### 1. Statement of Accounting Policies

#### a) Accounting policies

These Financial Statements are prepared on the going concern basis. There are no material uncertainties in respect of the company's ability to continue as a going concern. The Financial Statements are prepared under the historical cost convention, on an accruals basis, in accordance with the Companies Act 2006 and applicable accounting standards in the U.K.

#### b) Accounting convention

The Financial Statements have been prepared under the historical cost convention as modified by the revaluation of investments to market value.

#### c) Investments

Investments are stated at market value. Realised and unrealised gains or losses on investments are reflected as a change in the permanent capital of the Company.

#### d) Direct Charitable Expenditure and Other Costs

Direct charitable expenditure includes all expenditure directly related to the objects of the charity.

#### e) Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	- No Depreciation
Technical Service Equipment	- 25% on cost
Office Equipment	- 25% on cost
Computer & Software	- 33% on cost

No depreciation is charged on Freehold Property as this is maintained to a standard to ensure that its value is at least equal to the value at which it is disclosed in the Financial Statements.

#### f) Taxation

The charity is exempt from tax on its charitable activities.

#### g) Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

### Notes to the Accounts for the year ending 31 March 2022

#### 2. Expenditure

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>Charitable activities:</b>				
Ministry support	309	-	309	493
Charitable gifts		19,018	19,018	4,082
Staff costs	34,918	-	34,918	19,489
Premises expenses	13,534	-	13,534	8,254
Administration costs	7,446	-	7,446	4,206
Events and activities	20,118	-	20,118	3,712
	<b>76,325</b>	<b>19,018</b>	<b>95,343</b>	<b>40,236</b>
<b>Professional fees</b>				
Legal and professional charges	4,334	-	4,334	3,228
Independent examination	1,650	-	1,650	1,650
	<b>5,984</b>	<b>-</b>	<b>5,984</b>	<b>4,878</b>

#### 3. Tangible Fixed Assets

	Freehold Property
<b>Costs</b>	
At 1 April 2021	124,041
Additions	-
Disposals	-
<b>At 31 March 2022</b>	<b>124,041</b>
<b>Depreciation</b>	
At 1 April 2021	-
Disposal	-
Charge for period	-
<b>At 31 March 2022</b>	<b>-</b>
<b>Net Book Value</b>	
<b>At 31 March 2022</b>	<b>124,041</b>
<b>At 31 March 2021</b>	<b>124,041</b>

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

### Notes to the Accounts for the year ending 31 March 2022

#### 4. Debtors and prepayments

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income tax recoverable	-	-	-	5,886
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,886</u>

#### 5. Creditors - due within one year

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Accruals	4,479	-	4,479	4,584
Other creditors	440	-	440	47
	<u>4,919</u>	<u>-</u>	<u>4,919</u>	<u>4,631</u>

#### 6. Staff Costs

	2022 Total £	2021 Total £
Salaries and Wages	34,918	18,946
Social Security Costs	-	543
	<u>34,918</u>	<u>19,489</u>

#### 7. Transactions with trustees

None of the Trustees received expenses during the period ending 31.03.2022 ( 31.03.2021 - £Nil).

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

### Detailed Statement of Financial Activities

for the year ending 31 March 2022

Tithe account (unrestricted)

	YE 31 March 2022		PE 31 March 2021	
	£	£	£	£
<b>Incoming Resources:</b>				
Members tithes & Gift Aid tax reclaimed		111,650		41,262
		<u>111,650</u>		<u>41,262</u>
<b>Resources Expended:</b>				
Reimbursed expenses	4,544		1,096	
Salaries and national insurance	34,918		19,489	
Team fund	<u>494</u>		<u>54</u>	
		<b>39,956</b>		<b>20,639</b>
<b>Net income</b>		<u><u>71,694</u></u>		<u><u>20,623</u></u>

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

### Detailed Statement of Financial Activities for the year ending 31 March 2022 Offering account (unrestricted)

	YE 31 March 2022		PE 31 March 2021	
	£	£	£	£
<b>Incoming Resources:</b>				
Offerings		4,271		2,396
Sundry income		15,981		1,403
Interest received		34		-
Gift From City Church Leeds		-		341,018
		<u>20,286</u>		<u>344,817</u>
<b>Resources Expended:</b>				
House & storage costs	10,930		5,630	
Insurances	1,095		681	
Catering	1,369		360	
Postage, stationery and printing	684		527	
Internet and web-site costs	5,900		3,245	
Bookkeeping	5,105		4,878	
Legal and professional	879		-	
Bank charges	304		344	
Telephone and internet	1,220		1,943	
Evangelism	12,065		1,350	
Youth and childrens' work	309		493	
Training	821		485	
Miscellaneous expenses	1,672		457	
		<u>42,353</u>		<u>20,393</u>
<b>Net expenditure/ Income</b>		<u><u>(22,067)</u></u>		<u><u>324,424</u></u>

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

### Detailed Statement of Financial Activities for the year ending 31 March 2022 Offering account (restricted)

	YE 31 March 2022		PE 31 March 2021	
	£	£	£	£
<b>Incoming Resources:</b>				
Earmarked Gifts		-		-
		<u>-</u>		<u>-</u>
<b>Resources Expended:</b>				
Earmarked Gifts	<u>19,018</u>	19,018	<u>4,082</u>	4,082
<b>Net expenditure</b>		<u><u>(19,018)</u></u>		<u><u>(4,082)</u></u>

**Freedom Initiatives Trust**

England & Wales - Charity number 1191043

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# Accounts

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**Charity Number**

**1191043**

**FREEDOM CHURCH TRUST CHARITY ACCOUNTS**

**Report and Accounts**

**for the period ending**

**31 March 2021**

# FREEDOM CHURCH TRUST CHARITY ACCOUNTS

Report and Accounts  
for the period ending 31 March 2021

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## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

### Trust Information for the period ending 31 March 2021

<b>Charity Number</b>	1191043	
<b>Trustees</b>	Mr S Allan Mr Michael Ayers Mr Peter Woodthorpe	Appointed 27/08/2020 Appointed 27/08/2020 Appointed 27/08/2020
<b>Address</b>	7 Londesboro Terrace Leeds LS9 9NE	
<b>Independent Examiner</b>	Samantha J Sutcliffe F.C.C.A Torevell Dent Limited Centre of Excellence Hope Park Trevor Foster Way Bradford BD5 8HH	

## **FREEDOM CHURCH TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report for the period ending 31 March 2021**

The Trustees present their report and financial statements for the period ended 31 March 2021.

#### **Objectives, Organisation and Activities**

Freedom Church Trust was constituted on the 27th August 2020 and is a Registered Charity numbered 1191043

The church presently gathers online due to Covid 19 pandemic.

The administrative address is 7 Londesboro Terrace, East End Park, LS9 9NE.

#### **The Objectives of the Charity are:**

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- b) the promotion of Christian principles
- c) the relief of the poor, the sick or others in material need
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The Trust employs a small number of pastoral and administrative staff. Most activities however are led and supported by members of the Church community who work voluntary.

#### **Activities include:**

- support for Christian ministry in Leeds and further afield;
- training and teaching in Biblical principles and practice;
- provision for families, young people and students

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#### **Trustees**

Those who served during the year were:

Mr S Allan  
Mr Michael Ayers  
Mr Peter Woodthorpe

New trustees do not need to be members of the church congregation but need to have the competences to enable them to contribute to the work of the Trustee Board. The individual requirements would, to some extent, depend on the balance and composition of the board at the time of a vacancy.

Appointments are made by the existing trustees acting on the basis of recommendations from their own number and the leadership of the church.

## **FREEDOM CHURCH TRUST CHARITY ACCOUNTS**

### **Trustees Annual Report (continued) for the period ending 31 March 2021**

The Trust's policy is to provide induction for any new Trustee. The Trustees meet when and as required to ensure timely decision making. Trustees are in regular communication which is noted digitally.

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The Independent Examiner is Mrs S.J Sutcliffe FCCA of Torevell Dent Ltd, Chartered Certified Accountants of Bradford. The Bank accounts of the Trust are maintained at CAF Bank Ltd.

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Freedom Church Trust is involved with a wide range of activities in pursuance of its charitable aims. The trustees are always vigilant to ensure that the projects we undertake are in line with these objectives. The Trustees have paid due regard to the Charity Commission's guidance on the public benefit in deciding which activities the charity should undertake. The Trustees consider that these activities, which are summarised below, provide benefit to the public.

#### **Review of Progress and Achievements**

During the year the Trust maintained support for ministries in the U.K. and also supported some international ministries with occasional gifts.

The Trust supported training and development for the staff team.

The Trust enabled and participated in a number of events and continues to work in partnership with Kidz Klub Leeds to connect with, and provide for, vulnerable children and families within East End Park. The church continues to develop relationships with All Saints School, with two church members serving as Governors.

We also increased, and invested into our internet and social media exposure, particularly due to the COVID-19 pandemic. WE began an outreach channel call 'Crossed Wires' on YouTube, discussing contemporary themes and interviewing Christians working in different spheres of business and the arts.

The leadership team of the church has been developed further with investment into these people through training and personal development.

It is of note that the activities of the church occurred online during the COVID-19 pandemic. This primarily included Zoom meetings for whole church prayer, mission groups and youth, as well as Sunday Service broadcast via YouTube.

**FREEDOM CHURCH TRUST CHARITY ACCOUNTS**

**Trustees Annual Report (continued)**  
**for the period ending 31 March 2021**

**Review of Financial Activities and Affairs**

The total income for the period was £386,079

After deducting expenditure of £45,114 the net expenditure resources were £340,965

The Trust's cash-flow is funded in part by gift-aided tax that is recovered on a monthly basis.

Full details of the financial transactions are contained in the attached accounts. The net assets of the charity at 31 March 2021 were £340,965

**Future Plans**

The Trust continues to look to purchase a local church building which will provide a more permanent home for Sunday worship as well as the opportunity to offer groups that will engage with and support the local community. Storage costs for equipment will also be reduced to zero.

The Trust continues with its core mission and policy of investing in people through training, mission, poor relief and ministry support.

**Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, to cover administration and support costs, to meet contingencies and to create flexibility. The level of unrestricted funds varies throughout the year in response to demands made upon them and according to income flows.

Signed on behalf of the trustees



.....  
**Stuart Allan**  
**Chair**

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## **FREEDOM CHURCH TRUST CHARITY ACCOUNTS**

### **Statement of Trustees Responsibilities for the period ending 31 March 2021**

The trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charity Act 2011 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **FREEDOM CHURCH TRUST CHARITY ACCOUNTS**

### **Independent Examiner's Report to the Trustees of Freedom Church Trust for the period ending 31 March 2021.**

I report on the accounts of the Trust for the period ending 31 March 2021, which are set out on pages 7 to 11.

#### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent Examiner's Statement**

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

- . accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- . the accounts do not accord with those records; or
- . the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Mrs S. J. Sutcliffe FCCA**  
**Torevell Dent Limited**  
**Chartered and Certified Accountants**  
**Centre of Excellence**  
**Hope Park**  
**Trevor Foster Way**  
**Bradford**  
**BD5 8HH**

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## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

### Statement of Financial Activities for the period ending 31 March 2021

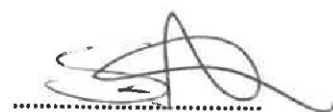
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Income from:</b>				
Donations and Legacies		43,658	-	43,658
Other income		342,421	-	342,421
<b>Total</b>		<b>386,079</b>	<b>-</b>	<b>386,079</b>
<b>Expenditure on:</b>				
Charitable Activities	2	36,154	4,082	40,236
Other	2	4,878	-	4,878
<b>Total expenditure</b>		<b>41,032</b>	<b>4,082</b>	<b>45,114</b>
<b>Net income/(expenditure) before gains and losses</b>		<b>345,047</b>	<b>(4,082)</b>	<b>340,965</b>
Transfer of funds		(4,082)	4,082	-
<b>Net movement in funds</b>		<b>340,965</b>	<b>-</b>	<b>340,965</b>
<b>Total funds carried forward</b>		<b>340,965</b>	<b>-</b>	<b>340,965</b>

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

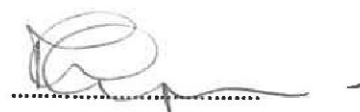
Balance Sheet as at 31st March 2021.

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Fixed Assets</b>				
Tangible assets	3	124,041	-	124,041
		<u>124,041</u>	<u>-</u>	<u>124,041</u>
<b>Current Assets</b>				
Debtors	4	5,886	-	5,886
Cash at bank and in hand		215,669	-	215,669
		<u>221,555</u>	<u>-</u>	<u>221,555</u>
<b>Liabilities</b>				
Creditors: Amounts falling due within one year	5	(4,631)	-	(4,631)
<b>Net Current Assets</b>		<u>216,924</u>	<u>-</u>	<u>216,924</u>
<b>Total Net Assets or Liabilities</b>		<u>340,965</u>	<u>-</u>	<u>340,965</u>
<b>The Funds of the Charity</b>				
Unrestricted Funds				340,965
Restricted Income Funds				-
<b>Total Charity Funds</b>				<u>340,965</u>

The financial statements were approved by the Trustees on ..... and signed on their behalf by:-

  
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**S Allan**

  
.....  
**P Woodthorpe**

  
.....  
**M Ayres**

# FREEDOM CHURCH TRUST CHARITY ACCOUNTS

## Notes to the Accounts for the period ending 31 March 2021

### 1. Statement of Accounting Policies

#### a) Accounting policies

These Financial Statements are prepared on the going concern basis. There are no material uncertainties in respect of the company's ability to continue as a going concern. The Financial Statements are prepared under the historical cost convention, on an accruals basis, in accordance with the Companies Act 2006 and applicable accounting standards in the U.K.

#### b) Accounting convention

The Financial Statements have been prepared under the historical cost convention as modified by the revaluation of investments to market value.

#### c) Investments

Investments are stated at market value. Realised and unrealised gains or losses on investments are reflected as a change in the permanent capital of the Company.

#### d) Direct Charitable Expenditure and Other Costs

Direct charitable expenditure includes all expenditure directly related to the objects of the charity.

#### e) Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	- No Depreciation
Technical Service Equipment	- 25% on cost
Office Equipment	- 25% on cost
Computer & Software	- 33% on cost

No depreciation is charged on Freehold Property as this is maintained to a standard to ensure that its value is at least equal to the value at which it is disclosed in the Financial Statements.

#### f) Taxation

The charity is exempt from tax on its charitable activities.

#### g) Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

Notes to the Accounts  
for the period ending 31 March 2021

### 2. Expenditure

	Unrestricted Funds £	Restricted Funds £	PE 31.08.20 Total Funds £
<b>Charitable activities:</b>			
Ministry support	493	-	493
Charitable gifts	-	4,082	4,082
Staff costs	19,489	-	19,489
Premises expenses	8,254	-	8,254
Administration costs	4,206	-	4,206
Events and activities	3,712	-	3,712
	<b>36,154</b>	<b>4,082</b>	<b>40,236</b>
<b>Professional fees</b>			
Legal and professional charges	3,228	-	3,228
Independent examination	1,650	-	1,650
	<b>4,878</b>	<b>-</b>	<b>4,878</b>

### 3. Tangible Fixed Assets

	Freehold Property
<b>Costs</b>	
At 1 September 2020	-
Additions	124,041
Disposals	-
<b>At 31 March 2021</b>	<b>124,041</b>
<b>Depreciation</b>	
At 1 September 2020	-
Disposal	-
Charge for period	-
<b>At 31 March 2021</b>	<b>-</b>
<b>Net Book Value</b>	
<b>At 31 March 2021</b>	<b>124,041</b>

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

### Notes to the Accounts for the period ending 31 March 2021

#### 4. Debtors and prepayments

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Income tax recoverable	5,886	-	5,886
	<u>5,886</u>	<u>-</u>	<u>5,886</u>

#### 5. Creditors - due within one year

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Accruals	4,584	-	4,584
Other creditors	47	-	47
	<u>4,631</u>	<u>-</u>	<u>4,631</u>

#### 6. Staff Costs

	Total
	£
Salaries and Wages	18,946
Social Security Costs	543
	<u>19,489</u>

#### 7. Transactions with trustees

None of the Trustees received expenses during the period ending 31.03.2021.

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

### Detailed Statement of Financial Activities for the period ending 31 March 2021 Tithe account (unrestricted)

	PE 31 March 2021	
	£	£
<b>Incoming Resources:</b>		
Members tithes & Gift Aid tax reclaimed		41,262
		<u>41,262</u>
<b>Resources Expended:</b>		
Reimbursed expenses	1,096	
Salaries and national insurance	19,489	
Team fund	54	
	<u>20,639</u>	20,639
<b>Net income</b>		<u><u>20,623</u></u>

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

### Detailed Statement of Financial Activities for the period ending 31 March 2021 Offering account (unrestricted)

	PE 31 March 2021	
	£	£
<b>Incoming Resources:</b>		
Offerings		2,396
Sundry income		1,403
Gift From City Church Leeds		341,018
		<u>344,817</u>
<b>Resources Expended:</b>		
House & storage costs	5,630	
Insurances	681	
Catering	360	
Postage, stationery and printing	527	
Internet and web-site costs	3,245	
Bookkeeping	4,878	
Bank charges	344	
Telephone and internet	1,943	
Evangelism	1,350	
Youth and childrens' work	493	
Training	485	
Miscellaneous expenses	457	
		<u>20,393</u>
<b>Net Income</b>		<u><u>324,424</u></u>

## FREEDOM CHURCH TRUST CHARITY ACCOUNTS

Detailed Statement of Financial Activities  
for the period ending 31 March 2021  
Offering account (restricted)

	PE 31 March 2021	
	£	£
<b>Incoming Resources:</b>		
Earmarked Gifts		-
		<u>0</u>
<b>Resources Expended:</b>		
Earmarked Gifts	<u>4,082</u>	
		<b>4,082</b>
<b>Net expenditure</b>		<u><u>(4,082)</u></u>