



FLAME INTERNATIONAL

Trustees' Annual Report and Accounts

For the year
ended
31 March 2025

REGISTERED CHARITY No: 1195672

REGISTERED COMPANY No: 13154259

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1195672
START OF FINANCIAL YEAR	1 April 2024
END OF FINANCIAL YEAR	31 March 2025
TRUSTEES ON 31 MARCH 2025	Lieutenant Colonel (Retired) Janice Ransom MBE Brigadier (Retired) Valerie Batchelor CBE Major (Retired) Nick Shenow Commander Christopher New RN Retired Sharon Borland

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

LEGAL STATUS	Charitable Company
GOVERNING INSTRUMENT	To advance Christianity in accordance with the teachings of the Bible in the United Kingdom and elsewhere in the world in such a way as the trustees from time to time may think fit.
CORRESPONDENCE ADDRESS	Flame International PO Box 424 Aldershot Hampshire GU11 9ER
PRIMARY BANKERS	HSBC Bank PLC 29 High Street Camberley Surrey GU15 3RE
INDEPENDENT EXAMINER	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

INTRODUCTION TO FLAME INTERNATIONAL

Vision Statement

Flame International has a vision to see people set free from the pain and trauma of war, terror, or oppression - releasing God's healing, forgiveness, and reconciliation.

Mission Statement

Through war and genocide, poverty, injustice and oppression, communities have been broken and scarred.

Flame International's mission is to release God's healing, forgiveness and reconciliation to individuals and their land: healing, equipping, training, and supporting local leaders to make a positive and sustainable impact upon their communities and nations.

We gather, train, and equip appropriate mission teams to collaborate with these leaders, broken communities, and nations to achieve our vision.

How We Work

Flame International ministers through healing courses and workshops, across areas of Africa, Europe and Asia affected by the pain and trauma of war, terror, or oppression. We teach individuals, the local church, military, and governmental leaders, and empower them to deliver this ministry to the communities they serve.

Our yearly programme comprises of 6 to 10 missions, run at the invitation of the local church leadership. Each mission team comprises between 2 to 12 members and trips last up to 3 weeks.

We strive to follow the model of Christ's mission – '*to preach good news to the poor ... to proclaim freedom for the prisoners and recovery of sight for the blind, to release the oppressed*' (Luke 4:18).

We aim to minister to the root causes of pain. We seek transformation in individual lives, which impacts communities and nations. We use Christian teams of staff and volunteers. We are led by the Holy Spirit on where to send teams on mission. We discern God's leading as we prayerfully explore opportunities to minister, often through relationships that we build.

PUBLIC BENEFIT

Flame International gives due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011. The trustees pay due regard to the public benefit they provide before deciding what activities the charity should undertake and continue to consider their activities in line with their stated charitable objectives above.

The advancement of the Christian faith through (but not exclusively through) the provision of healing conferences, prayer meetings and trauma workshops in countries which have been affected by war, terror or oppression.

Below we lay out how we met those purposes during the year.

OUR YEAR

Mission Trips

This was a bumper year for missions, which was such a blessing and reflects in our spending this year.

Armenia – April

This was the first time Forge Armenia had been run; indeed, it was the first time the Forge had been run overseas in this way, and most of the attendees had not received Flame teaching before. There were 28 people who completed the course, and we saw the glory of the Lord changing their lives. They are part of a Prayer Movement which meets every night to pray for the nation which is under the threat of war in 12 regions of the nation. They were committed to unity, and this commitment meant that they received much from our teaching. The week was interesting and there was a challenge on theology occasionally. However, at the last session, all they said was we want more of this teaching and ministry, including a request for 4 weeks of teaching! One pastor who forgave the Turkish President for his threats towards Armenia, had pain in both arms and it was healed immediately as he forgave. He kept returning to the team to tell us he was healed, and his heart had been changed.

Central Asia – May

A team travelled to Central Asia, to a majority Muslim nation, to deliver training to 107 delegates there in May 2024. They visited a children's cancer centre – taking craft and praying with the children, most of whom were Muslim. The Flame conference then ran over two days and saw 47 people attend on day 1 and over 60 on day two. Many responded in receiving prayer and healing.

Nigeria – June

Jan Ransom and Sharon Borland visited Jos, Nigeria to investigate whether there was a ministry which the Lord wanted Flame to undertake to the War Survivors in Northern Nigeria.

On arrival they heard 20 tragic stories of death, loss and pain and prayed with individuals. Seven of Flame's core subjects were taught and then they prayed for them. On the same day there were 9 testimonies, mostly of forgiveness and freedom resulting in joy. The Stefanos Foundation then hosted the team, they have several projects including Humanitarian Relief after Fulani Attacks, a Safe House, Rehabilitation Centre and 500 trained trauma counsellors. There were 20 of their HQ staff attending for two days and Flame were able to build on their efforts to give them extra tools in their tool bag. The pain, shock, trauma and fear are so present in this very vulnerable community in the Plateau State, the team were hugely impacted.

Ukraine - August

Jan Ransom, Richard Meryon and Richard Hutchins visited Ukraine in August, travelling over 2,000 kilometres to the East of Ukraine to visit churches, the HQ of Baptist Union in Ukraine, and to pray for wounded soldiers in Military and Civilian Hospitals. By God's provision they avoided all attacks and explosions and returned safely.

At the end of the trip, they were invited by the Volunteer Military Chaplain Co-Ordinator - Pastor Vasily Povoronuyk - to run two Trauma Healing Conferences in Western Ukraine for 25 Volunteer Chaplains and their wives. There was also a request to run a Trauma Healing Conference for approximately 80 widows and mothers of fallen heroes from this latest war.

Arua – September

The team of 4 from the UK, plus Rev Joel Abate and Simaya Anda from South Sudan and Chris Harvey of YWAM (Week 1 only), spent 11 nights at the YWAM base in Arua.

First, the Flame team delivered a 4-day conference and workshop to YWAM DTS students together with some students at the School of Biblical Studies and a few staff members. All were really thankful for the teaching and ministry which they said opened up the bible in a very practical way that enabled them to see things that needed to change in their own lives.

On the Sunday, the team preached in 3 churches, all with South Sudanese congregations.

Then they spent 4 days travelling the 4-hour round trip into Eden Zone 4 of Rhino camp, a long-standing refugee camp for the South Sudanese who have fled due to conflict, some of them on several occasions. All 50 of the invited delegates turned up, and that included people from 3 different tribes (Dinka, Bari and Muru) who don't always get on well together. There were also 10 different churches represented, who again have some significant differences in beliefs. Despite all this, there was good fellowship, and the delegates were attentive and generally engaged in all the ministry (mostly from the front) that followed many of the teachings.

DRC – September

The mission started with a 4-day trauma healing conference for 78 Pastors, women leaders, and youth leaders. At the start there was a lot of trauma in their faces but, praise God, even on day 2 some of the trauma was lifted. Most testified to sleeping well. By day 4 there was a real shift in the spiritual realm as the joy and worship lifted to new heights. By the end there were fresh faces, brighter eyes, and big smiles.

On the Sunday the team preached in 4 churches on forgiveness, reaching 530 adults and children most of whom chose to forgive. All were prayed for collectively and 8 received their salvation in one of the churches.

On Monday, 109 women arrived for a one-day trauma healing conference. These very vulnerable ladies are under the tender care of Mama Nyota, the lovely wife of Bishop Bahati of Bukavu Diocese.

A visit to Bukavu prison came next where the team ministered to the male prisoners. The prison was clearly overcrowded with 2029 adult male prisoners, 76 women, 4 girls and 63 boys. Many looked very young. The team took food for all the prisoners; beans, casava flour, and salt. Also 5 Bibles for the chaplain to hand out. 300 male prisoners actively engaged with the teaching and stood around the team, but many more were hearing as God's Word went out. 250 said the sinner's prayer of commitment. Many came to the Cross to forgive.

The final visit was to the senior school where 759 children gathered to hear the Gospel message. 350 said a prayer for salvation and 50 said they had been healed. It was a joyous time for all and a delightful finish to the time in Bukavu.

Istanbul 1 & 2 – October

In October 2024 Flame ran two conferences in Istanbul. The first week brought 12 Christians and Church leaders from an oppressive Muslim nation into Turkey, combined with 7 living in Turkey.

The second mission was the following week on the outskirts of Istanbul with 10 Farsi speaking Bible translators and 7 refugees living in Turkey.

These people are coming from Farsi speaking nations who persecute people for their faith. One team member said, *"I think what I learnt from the Farsi speakers was their willingness to be vulnerable in sharing horrific experiences and yet listening and yielding to forgive, even though it was hard in order to find a measure of healing, which they testified to. The absence of self-pity, and their genuine desire that Christ is glorified above all things was remarkable."*

Armenia, Healing the land – November

A team of four went to Armenia for a 3 day 'Healing the Land' Seminar with 37 Armenians Pastors and their spouses.

The team spent 2 days listening and praying for the land and the delegates who would be attending, they made some significant declarations into the heavenly realms.

The first day of the Seminar the team laid foundations and made relationships with the delegates who were really hungry and ready to be taught to pray and to cleanse the land. They started in the evening to pray for the nation. On the second day there was teaching, then the pastors formed groups based on the areas they lived in. They were asked to confess sins, repent and forgive for sins on the land! In the evening, there were long discussions on the land issues which were helpful to understand. The team received insights of issues we did not know were there. This helped with understanding and their prayers afterwards.

Nigeria – January

The first two days were spent in intercession at the hotel. The rest of the mission was split into four phases.

First Phase: Sunday, a visit to a Pentecostal church close to an IDP camp of 10,000 people terrorised mostly by Fulani Herdsmen – the team spoke on Forgiveness and a significant number came to forgive.

Second Phase: Work with Stefanos Foundation and 37 delegates, one from each Nigerian State including Abuja. This was very strategic for the whole nation of Nigeria, and it took time to break down resistance in the delegates but many of their lives changed. They were a little surprised as they had not known what to expect. However, the Lord took over and touched them. On the drive to the airport the driver from Stefanos told the team that we made Nigerian men cry which was normally impossible!

Third Phase: Next was a trip to an area which is considered the area of the Central Plateau State most traumatised by the Fulani Herdsmen. This was held in a Baptist Church, attended on the first day by 135 people and on the second day by 141 people. The Flame team delivered teaching and dramas, creating opportunities for the Holy Spirit to take control, healing and changing people's lives.

Fourth Phase: Hosted by the Diocese of Jos, pastors of several denominations from across the Central Plateau State came to a 3 day 'Trauma Healing Course' which was dynamic, exciting and fast moving. The host is probably the most anointed, enthusiastic, passionate, kind and gifted priest ever met. He encouraged the Pastors to take everything we did into their spirits, giving them vision on how they must take this ministry back into their communities. He intends to follow up and facilitate the ministry with them to assist them to multiply this teaching and ministry. They have subsequently been deployed to help war survivors when 51 people were killed by Fulani herdsmen.

Prayer/Intercession

There are well over two hundred people who are committed to pray and/or fast regularly for the ministry of Flame International via our 'Prayer Carpet' using monthly prayer points which are sent to the participants by our CEO. In addition, during each mission, brief daily prayer updates are sent to our wider mission prayer support base.

We meet once a month on Zoom to pray for, and with, Armenians.

Intercession Hubs – 13 hubs are now meeting monthly and praying for the nations we work in. Tristan Stevenson-Coulshaw has developed the relationships with these hubs and continues to send monthly resources to enable their intercession.

There were 2 prayer events held over the course of the year: A gathering for the intercession hubs in the midlands and another at St Paul's Camberley to cover the start of Ramadan and pray for persecuted nations.

Church visits and training

Our Director and Deputy Director were able to speak on many different occasions to groups including the Filling Station meetings, several supporter churches and women's ministries. Ian Fall also spoke at the AFCU retreat.

Forges

Flame's Forge Discipleship training continues to grow and be populated around the country; there were 135 people (compared with 112 last year) who completed a course with us this year. This training is helpful for populating our mission teams, growing our supporter base, and equipping the UK church.

- Forge 1 North – Finished in June '24 (18)
- Forge 2 South – Finished in April '24 (18)
- Forge 2 North - Sep – Mar '24 (19)
- Forge 1 Scotland – Sep – Nov '24 (18)
- Forge 1 South Jan – Jul '25 (47)
- Forge 2 Scotland – Mar – May '25 (15)

The Fireside – Created in lockdown – designed for the future. Running the Fireside has brought an increase of people on the database and people praying and giving to Flame. After nearly 4 years of the Fireside running, we changed the programme in January 2024, inviting outside speakers to come and share about their passion and encourage those on the Fireside. The series 'A passion shared with...' concluded in December with Bishop Jill Duff speaking. In 2025 there will be 4 sessions of the Fireside across the year bringing some of Flame's core teaching to the audience.

Healing Weekend at ANCC – a team were able to minister at All Nations Christian College over 2 days, bringing the healing teaching and ministry to students there.

Healing days:

A relationship developed with Findlay Church in Glasgow, first with a healing day in April 2024 and following up with a training day in February 2025.

Ian Fall led a Healing Day at Rushden Mission Church on 11th January 2025.

C2C Training Day – C2C are a charity who support individuals at any stage of the criminal justice system by inspiring and motivating them. Flame initially delivered training to the staff there in the hope that they will be able to go back and train the service users. The C2C team said, “It was a powerful experience that reignited our purpose. We engaged in deep conversations on breaking free from fear, embracing forgiveness, and transforming rejection into acceptance. This impactful day reminded us why we do what we do.”

Other training

Bespoke Online Courses

Flame’s Online Training Coordinator has continued to develop the online courses; these are now particularly focused on the intercession hubs and bringing training to those groups when needed.

Refuel 2024

A Flame team had a wonderful time at Gordon’s Castle in Fochabers last Summer. Flame partnered with Ellet Blairmore to deliver prayer ministry together. This arrangement worked well and both organisations sensed the blessing of working in unity.

Staff Advance

The annual Staff Training Advance took place during January in a supporter’s home in Sheffield. This was a great time for the staff to pray and plan at the beginning of the year and be face-to-face for a change.

Supporter Conference

The bi-annual conference for supporters was held on 21-23 March 2025 at High Leigh Conference Centre. We had Eugene Bach from Back to Jerusalem, Robert Karami and an international intercessor speak to us over the weekend. Intercessors were anointed and there is a hope to see growth in Flame hubs from this.

Future plans

In the next financial year there are plans for two missions to Ukraine, another to Nigeria, a recce to Athens, a mission to Burundi and hopefully one or two missions to Istanbul. As ever we rely on God to guide us and all missions are subject to external factors and peace in the nations we visit.

GOVERNANCE, ADMINISTRATION & SUPPORT

Governance

The Board of Trustees met three times during the year. Close attention continues to be paid to the risk register.

Every trustee Board member is active and adding value to the work of the Charity. Flame International is grateful for all the work of the trustees and for the unity they enjoy as a Board.

This year Richard Hutchins, Pete Douglas and Rebecca Benfield retired as trustees.

Sharon Borland and Chris New were added to the board during the year with two candidates expected to join in 2025. Potential trustees are invited to attend a board meeting, to meet the other trustees and have an understanding of the role. The existing board will then pray and vote on whether

they agree to that person joining the board. Once agreed, the potential trustee will be given an opportunity to confirm that they believe they are called to this role, invitation to the potential trustee will be made so that they can consider whether they join and after completing compliance checks they are then registered as trustees/directors.

Administration and Support

The Administration and Support staff team has continued to provide valuable and effective service to the organisation throughout the year. All members of the Administration and Support team work on a part-time basis.

Communications and Marketing

One of the most important means of communicating about our ministry and marketing Flame International more generally is our 'Burning Issues' magazine, which is distributed to supporters and contacts three times a year. This has been produced by Spread Creative (led by Gareth Barton) who have also been responsible for ensuring that our materials provide an attractive and highly professional image.

Volunteers

The significant commitment of volunteers, especially those who participate in mission trips, continued to underpin our ministry. The sacrificial giving and hard work of every team member is appreciated, and the work of Flame International could not be conducted without them.

Fundraising approach

We are blessed with faithful regular givers and a number of churches who also give to us monthly. We also have an annual appeal that raises money for us, this year we raised £20,850 for our Ukraine appeal. We also received £7,341 in legacies and £15,817 as one-off gifts.

FINANCIAL REPORT- SUMMARY

In the year ended 31 March 2025, Flame International's total income was £331,394 and total expenditure was £332,446. Resources expended on charitable activities totalled £237,553, raising funds cost £13,135, on governance we spent £11,846 and Support & Staff Costs totalled £55,176. The net assets amounted to £225,189 including £83,403 held as Restricted Funds. Sufficient cash for day-to-day running is kept in current accounts and all the remaining assets are retained in savings accounts.

The full accounts are included below. Flame International continues to keep its running costs as low as possible and to ensure its output is of professional quality.

Payments to Trustees and other related parties

The amount reimbursed to trustees for expenses incurred during the year whilst carrying out their charitable duties as trustees (included within the costs for trustees' meeting and expenses) was as follows:

Jan Ransom £39

Nick Shenow £21

The trustees did not receive any remuneration for their service as trustees.

During the period of account one trustee, Jan Ransom, received payment in advance for expenses while travelling overseas. The total paid to her was £2,015, and the total expenses incurred were £761. The balance held at the end of the financial year (held as a debtor) is £1,254. The types of expenditure include accommodation and travel costs.

During the year the total aggregated donations made to the charity by the Trustee's during the year was £33,373

Two of the trustees – Jan Ransom and Val Batchelor volunteer full time as Directors of the Executive Team.

There have been no related party transactions.

Reserves policy

Flame International held £141,785 in unrestricted funds at the end of March 2025. Anticipated levels for 31/03/2025 were £133,461

£59,693 is held to close the business.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with levels of reserves for the charity to be able to continue as a going concern.

Risk Management

The Trustees of Flame International work together to review risk regularly, they seek to identify and manage the principal risks that the charity faces. The risk register is kept up to date with new risks identified, details of controls in place and retained risks.

The principal risks are discussed at Trustees' meetings and actions identified to limit their impact.

The key risks to Flame are:

1. Ongoing Financial viability
2. Deployment of people in high-risk areas
3. Financial mismanagement of overseas payments by partner organisations
4. Safeguarding incidents arising through ministry
5. Reputation risks through our culture and beliefs sometimes being at odds with societal norms
6. Sustainability of executive and board functions through suitable personnel
7. Any grievance or complaint made against Flame
8. Legal compliance shortfalls

Approved by the Trustees:

Signed 

09/10/2025
Dated _____

Name: Chris New

Position: Chair of Trustees

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31ST MARCH 2024.

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Flame International ('the charity') for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 to enable a proper understanding of the accounts to be reached.



Nigel Wyatt BSC FCA

Date: 10/10/2025

Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Statement of Financial Activities and Income and Expenditure Account

	Unrestricted Funds	Restricted Funds	TOTAL funds	Last Year
<i>Income and Endowments from: (Note 2)</i>				
Donations and Legacies	206,865	97,065	303,929	249,291
Income from Charitable activities	-		-	
Investment	4,162		4,162	3,150
Trading Activities	22,294		22,294	10,243
Other Income	1,008		1,008	-
Total Income	234,329	97,065	331,394	262,684
<i>Expenditure on: (Note 2)</i>				
Raising funds	13,135		13,135	18,302
Charitable activities	197,059	40,493	237,553	161,388
Grants payable in furtherance of the charitable objects	14,736		14,736	21,062
Governance Costs	11,846		11,846	7,707
Support costs	55,176		55,176	49,651
Total expenditure	291,953	40,493	332,446	258,110
Net income/(expenditure) resources before transfer	(57,624)	56,571	(1,052)	4,573
<i>Transfers</i>				
Gross transfers between funds	200	(200)		
Net movement in funds	(57,824)	56,771	(1,052)	4,573
<i>Reconciliation of funds</i>				
Total funds brought forward	199,610	26,632	226,242	221,668
Total funds carried forward	141,786	83,403	225,189	226,242
<i>Represented by</i>				
Unrestricted				
General & Designated Funds	141,786		141,786	199,610
<i>Restricted (Note 1)</i>				
Seedfield		1,000	1,000	1,000
Armenia		8,928	8,928	13,501
Persecuted Church		52,420	52,420	12,131
Ukraine		21,055	21,055	
Total funds carried forward	141,786	83,403	225,189	226,242

Statement of Financial Position

	This year	Last Year
Fixed Assets	0	0
Current Assets		
Cash at Bank & in hand	218,629	228,327
Accounts Receivable (Note 6)	11,807	6,471
Prepayments (Note 6)	14,235	22,316
Total current assets	244,671	257,114
Liabilities (Note 7)	19,481	30,873
Net Current Assets	225,189	226,241
Reserves		
Excess/(deficit) in year	(1,052)	4,573
Starting balances	226,242	221,668
	225,189	226,242
Represented by funds		
Unrestricted funds	141,786	199,610
Restricted funds	83,403	26,632
Total Funds	225,189	226,242

Directors Responsibilities

The Directors are satisfied that for the year ended on 31st March 2025 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2015).

Name of Director: **Chrisopher New**

Signed on behalf of the Directors: *Chrisopher New*

Date of approval: **09/10/2025**

Company number: 13154259

Notes to the Financial Statements

Basis of Preparation

Flame International is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information. The nature of the charity's operations and principal activities are to see people set free from the pain and trauma of war, terror or oppression - releasing God's healing, forgiveness and reconciliation.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with:

Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, The Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. They are presented in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Assessment of Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with levels of reserves for the charity to be able to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All income is recognised once the charity has entitlement to that income, there is sufficient certainty of receipt, and it is probable that the income will be received, and the amount of income can be measured reliably.

Grants and Donations

Where donors specify that grants or donations must be used in a future accounting period, the income is deferred until those periods.

Where donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the period in which the pre-conditions are met.

Where donors specify that grants or donations are for a particular restricted purpose, which does not amount to pre-conditions regarding entitlement, the income is included in incoming reserves within restricted funds when received.

Gifts in Kind

These are valued at their estimated value to the organisation and included under the appropriate headings.

Resources expended

Resources expended are recognised in the Statement of Financial Activities on an accrual's basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to their underlying nature or the reason for which those costs were incurred, on an estimated percentage basis.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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 after allowing for any trade discounts due.

Tangible Fixed Assets

Tangible fixed assets are capitalised if they exceed £500 and depreciated by 25% per annum on straight line basis, to write off each asset over its estimated useful life.

Pensions

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities in the period to which they relate.

Operating Leases

There are no operating leases active with Flame International.

Taxation

The charity is exempt from tax on its charitable activities.

Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

There are no critical judgements, significant assumptions concerning the future and key sources of estimation of uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

1. Analysis of charitable funds

	Brought Forward	Incoming	Outgoing	Transfer	Closing
Restricted - missions					
Seedfield	1,000	-	-	-	1,000
Armenia	13,501	-	4,573	-	8,928
Persecuted Church	12,131	60,000	19,710	-	52,420
DRC	-	8,450	8,450	-	-
Ukraine	-	20,855	-	200	21,055
Nigeria	-	7,760	7,760	-	-
Total restricted	26,632	97,065	40,493	200	83,403
					-
Designated funds					-
CEO Fund	24,000			12,000	36,000
Bursaries	9,180			(471)	8,709
Tithe			14,736	16,164	1,428
General	166,430	234,329	277,217	(27,893)	95,649
Total Unrestricted	199,610	234,329	291,953	(200)	141,786
Total	226,242	331,394	332,446	-	225,189

Seedfield

£1000 was given from the Seedfield Trust towards the training of Chaplains in the South Sudanese Army. As yet we have not had the opportunity to spend the remainder of this fund.

Armenia

Flame ran an appeal for work with Church Pastors in Armenia so we could provide accommodation and food for them to attend a Forge Course in Armenia.

Persecuted Church

Jerusalem Trust granted Flame a £60,000 grant across three years. This FY £20,000 was spent on two missions to Istanbul and one to Central Asia.

DRC

Donations given by West Street Church Fellowship were for the purpose of the mission to DRC in October 2024. These were spent during and in the follow up to the mission.

Ukraine & Nigeria

Two appeals to supporters were made regarding the Nigeria and upcoming Ukraine missions, these restricted funds are for those specific missions.

CEO Fund

Our current CEO doesn't draw a salary and works as a volunteer. We are allocating funds as part of succession planning so that we can recruit and pay a CEO in the future.

Bursaries

The trustees agreed to allocate a fund to give 50% bursaries towards mission and courses to ensure a great diversity of people can participate.

Tithe

We aim to give 10% of donations away as a tithe, based on our policy for overseas giving and in line with our charitable objectives.

2. Analysis of Income and Expenditure

	Unrestricted	Restricted	This year	Last year
Income				
<i>Donations and legacies</i>				
Flame 1000	88,945		88,945	80,872
Team contributions	43,989		43,989	49,234
Individual contributions	15,817		15,817	66,653
Gift Aid	31,342		31,342	29,975
Legacies	7,341		7,341	1,480
Churches	17,642		17,642	14,633
Speaking Gifts	1,789		1,789	
Grants & Appeals		97,065	97,065	3,000
	206,865	97,065	303,930	245,847
Income from charitable activities				
<i>Investments</i>				
Deposit interest (Redwood)	4,162		4,162	3,150
<i>Other income</i>				
Sales - Events bookings	22,294		22,294	9,465
Other income	1,008		1,008	4,223
	29,253		29,253	13,688
Income Total	234,329	97,065	331,394	262,684

Expenditure

Grants payable in furtherance of Charitable objects

Grants	14,736		14,736	21,062
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Expenditure on charitable activities

Mission travel	42,820		42,820	32,185
Mission Conferences	3,958	40,493	44,450	13,846
Mission Subsistence	15,818		15,818	10,263
Mission other	4,674		4,674	2,309
Mission Staffing	14,522		14,522	13,582
Communications - Burning issues	15,444		15,444	14,072
Training & Events Staffing	64,441		64,441	54,938
UK Events & Training	35,382		35,382	19,884
Expenditure on charitable activities Totals	197,059	40,493	237,553	161,388

Raising funds

Communications - Creative fees	13,135		13,135	18,302
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Governance

Bank Charges	1,324		1,324	952
Independent examiners fee (note 4)	870		870	675
Insurance	9,396		9,396	3,415
Legal & professional	35		35	442
Trustee costs	220		220	1,916
Other				306
Governance Costs Totals	11,846		11,846	7,706

Support Costs

Cleaning	1,696		1,696	
Consumables	672		672	1,546
Other management & Admin	2,965		2,965	164
IT	2,441		2,441	2,219
Rent & Service Charge	10,260		10,260	8,289
Support staffing	37,182		37,182	37,434
Support Costs Totals	55,176		55,176	49,652

Expenditure Total

	291,953	40,493	332,446	258,110
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Net income / (expenditure)

	(57,624)	56,571	(1,052)	4,573
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3. Grants payable

£25,832 was given in grants during this financial year, largely to church ministry and mission work in the countries we operate in.

Institutions received: £21,632

Individuals received: £4,200

4. Independent examination fees

Fees payable to the independent examiner for:

	2025	2024
	£	£
Independent examination services	750	720

5. Staff costs and staff numbers and employee benefits

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
Wages and salaries	92,942	80,043
Employer contributions to pension plans	1,988	1,530
Income tax/Student loan/NI contributions	20,295	15,507
	<u>115,225</u>	<u>97,080</u>

The average head count of employees during the year was as follows:

	2025	2024
Average head count	5	5

No employees or Key management personnel received employee benefits of more than £60,000.

6. Accounts Receivable & Prepayments

	2025	2024
Accounts receivable	11,807	6,471
Prepayments	14,235	22,316
Total	<u>26,042</u>	<u>28,787</u>

Accounts receivable – Legacy promised but not yet received, expected Gift Aid.

Prepayments – Insurance, Event prepayments, Mission prepayments.

7. Liabilities

	2025	2024
Accounts payable	12,210	28,498
Deferred Income	7,271	2,375
Totals	<u>19,481</u>	<u>30,873</u>

Accounts payable – PAYE Q4, Forge 2 room hire, March Burning Issues, rent, training expenses, Independent Examiner payment.

Deferred income – Income from a donor specified for next FY, Forge tickets paid for next FY, Gift Aid overclaim.