

# FREEDOM CHURCH NETWORK

England & Wales · Charity number 1195962

## Details

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**Other names** FREEDOM CHURCH BRISTOL

**Status** Registered

**Legal form** CIO

**Registered** 2021-09-29

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

## Contact

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**Address** Freedom Church ACORN HOUSE  
Kingswood Estate  
Britannia Road  
Kingswood  
BS15 8DB

**Phone** 01173365298

**Email** [d.hull@wearefreedomchurch.co.uk](mailto:d.hull@wearefreedomchurch.co.uk)

**Website** [www.wearefreedomchurch.co.uk](http://www.wearefreedomchurch.co.uk)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH, AS EXPRESSED IN THE "ARTICLES OF RELIGION OF THE FREE METHODIST CHURCH IN THE UNITED KINGDOM" (AS PRESENTLY SET OUT IN THE APPENDIX TO THE CHARITY'S CONSTITUTION AND WITHIN THE FREE METHODIST CHURCH BOOK OF DISCIPLINE) AND THE FURTHERANCE OF THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE FREE METHODIST CHURCH FOR THE PUBLIC BENEFIT, IN ACCORDANCE WITH THE DOCTRINES, DISCIPLINES AND USAGES OF THAT CHURCH FOR THE TIME BEING AS SET FORTH IN THE BOOK OF DISCIPLINE, CARRIED OUT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT, INCLUDING, BUT NOT LIMITED TO HOLDING A VARIETY OF REGULAR CHURCH SERVICES, EDUCATIONAL SERVICES, GRANTS TO RELIEVE FINANCIAL HARDSHIP, PUBLIC OUTREACH, MISSIONARY WORK AND THE ESTABLISHMENT OF NEW CHURCHES ACCORDING TO THE SAME BASIS OF FAITH.

**Activities:** Freedom Church Bristol is a Free Methodist Church meeting in Kingswood Bristol, holding a variety of regular church services, educational services, services to relieve financial hardship, public outreach, missionary work and the establishment of new churches according to the same basis of faith.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£105,536	£92,662	-	-
2023-12-31	£82,527	£119,608	-	-
2022-12-31	£75,432	£121,514	-	-

## Trustees

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Name	Role	Appointed
Rev David A Hull	Chair	2021-09-29
Adrian John Lewis		2023-08-01
Andrew Simon Fleet		2024-04-14
Kathleen Elizabeth Kernaghan		2025-06-08

**FREEDOM CHURCH NETWORK**

England & Wales - Charity number 1195962

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# Accounts

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Annual Report of  
**Freedom Church Network**

Registered Charity Number 1195962

For the year ended **31 December 2024**



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## Reference and administrative details

*For the year ended 31 December 2024*

Name of charity: Freedom Church Network

Charity registration number: 1195962

Trustees:

Rev Dr David A. Hull (Chair)  
Adrian Lewis (Treasurer)  
Sarah Whybrew (resigned 8 June 2025)  
Kate Kernahan (appointed 8 June 2025)  
Andrew Fleet (appointed 14 April 2024)

Michael Cocklin (resigned 14 April 2024)  
Deborah Bedingfield (resigned 14 April 2024)  
Michaela Willcox (resigned 14 April 2024)

Registered office and principal address: Freedom Church Network  
c/o Freedom Church Bristol  
Acorn House  
The Kingswood Estate  
Britannia Road  
Bristol BS15 8DB

Independent examiner: Burton Sweet Ltd  
Cooper House  
Lower Charlton Estate  
Shepton Mallet,  
Somerset, BA4 5QE

Bankers: Co-operative Bank plc  
PO Box 50  
Skelmersdale  
WN8 6YL



## Trustees' report for the year ended 31 December 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024. The trustees who served during the year and up to the date of this report are set out on page 2. In submitting their report and the financial statements for the year ended 31 December 2024, the trustees have adopted the provisions of The Charities Act 2011 in preparing the Annual Report and financial statements of the charity.

### Charitable Objects

In summary, Freedom Church Bristol exists to:

- advance the Christian faith;
- further the work of the Free Methodist Church, including through:
  - regular church services,
  - educational services,
  - grants to relieve financial hardship,
  - public outreach,
  - missionary work,
  - the establishment of new churches according to the same basis of faith.

### Structure, Governance and Management

2024 marked a transformative year for the charity, with a restructuring of its constitution and an accompanying change of name from Freedom Church Bristol to Freedom Church Network, taking legal effect on 14 April 2024. These changes, which replaced the original Association Model with a new Foundation Model, created a governance structure suited to a network of three distinct church communities, reflecting the organic development of the charity's mission beyond its origins in Bristol to encompass its growing church plants in Wiltshire and South Lincolnshire on a more equal footing.

The charity continues to be part of the Free Methodist Church UK (FMC UK). Under the new constitution, each location – as it moves towards becoming a 'Full Society' within the FMC UK – is represented by a locally-elected trustee. As mandated in the FMC Book of Discipline, these trustees are each appointed for a period of one year (with the possibility of re-appointment) by the Annual Society Meeting of the respective church. This ensures local voices are heard in network-wide decision making and maintains appropriate oversight and accountability.

Seeking to balance strategic oversight with operational efficiency, the trustees delegate day-to-day decisions to the respective Church Leadership Teams (CLTs), which have responsibility for local ministry decisions, pastoral care, and community engagement. This allows the trustees to focus on legal compliance, network-wide coherence, and fostering cooperation across the three locations. The trustees hold three formal business meetings per year, with additional ad hoc meetings as necessary.



The constitution continues to allow for trustee remuneration subject to appropriate controls, with which the trustees have complied. The Chair of Trustees, in his capacity as Lead Pastor of Freedom Church Bristol, is the sole remunerated trustee. The level of remuneration is recommended by the Annual Conference of the FMC UK and approved by a majority of non-remunerated trustees. Part of his remuneration was covered through the generous financial support of individual donors, enabling him to be released for an average of two days per week, to offer a ministry of Wesleyan evangelical leadership across the UK.

### **Activities, Developments and Achievements**

The year 2024 saw significant developments across all three locations within the Freedom Church Network, each building on established foundations while pursuing local growth and mission opportunities:-

**Freedom Church Bristol** continued its established pattern of Sunday morning worship, children's activities, youth group, and mid-week home groups, alongside a monthly women's gathering and men's prayer breakfast. The church welcomed new members during the year, with particular encouragement from the addition of mature believers who strengthened the community's spiritual foundation. A steady stream of children continued to attend, often accompanied by young mothers who frequently spent time in the creche. Home group participation remained strong with new leaders emerging to support this vital aspect of church life. Young adults' ministry developed well throughout the year. The church's American Sports Camp, held at Lees Hill in late July, attracted over 30 young people and served as an effective outreach initiative. By the autumn, the leadership team was actively considering how best to facilitate continued growth as Sunday morning attendance at times approached capacity.

**Freedom Church Wiltshire** experienced substantial growth in both attendance and community engagement. Sunday worship, mid-week home groups and monthly prayer meetings continued. The congregation's covenant to contribute £10,000 annually for three years, combined with a grant from the FMC UK's Kingdom Builders fund, enabled the church to complete the recruitment process for a part-time pastor, to take up the post in 2025. The church deepened its community connections through regular participation in coffee mornings in Wanborough and the development of valuable relationships within the local farming community in Brinkworth. The congregation continued its support of a network of seven churches in Belarus, hosting visits from trainee pastors as part of this international partnership. Within the church at home, a growing sense of fellowship and unity was fostered through practical initiatives such as circulating a church directory to encourage greater sharing of prayer requests.

**Freedom Church South Lincolnshire** achieved the significant milestone of relocating its Sunday services from a private home to the local village hall, reflecting steady growth in the congregation. The life of the church continued to develop, as it celebrated with one attendee who made a commitment to Christian faith during the year, and an in-person home group was launched in the autumn, supplementing the existing community activities. The move to public premises represents both practical growth and increased visibility within the local community.



**Central to the life of all three churches** has continued to be the proclamation of the good news of Jesus Christ, and the encouragement in Christian discipleship of his followers. All churches have sought to equip and inspire their members to live out their Christian faith through personal witness and practical service within their respective communities, which is at the heart of the network's approach to local mission.

## **Public Benefit Statement**

The charity complies with the public benefit requirement through its charitable objectives.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

## **Volunteer Leadership and Service**

Freedom Church is dependent on the volunteers from within its membership and wider community who give so freely of their time, gifts and energy in leadership and service, as well as in financial giving. The trustees record their gratitude to all who share so generously in this work. Similarly, the Chair & Lead Pastor records his very great thanks to the board of trustees which serves alongside him in leadership of the charity.

## **Financial review**

Total Bristol general fund receipts for 2024 were £54,876, receipts for Wiltshire £11,539 and for South Lincolnshire £2,721. Additionally, £69 was received for the S Lincs Missions Fund (a designated fund), and for restricted funds, receipts of £14,945 have been received for Personal Support, Receipts of £1,000 for the PA Equipment Fund, receipts of £256 for the Wiltshire Charity Collections Fund and receipts of £20,130 for the Wiltshire Pastor fund.

## ***Reserves policy***

It is the policy of Freedom Church Network to maintain a balance of unrestricted funds when available to meet unforeseen situations. Reserves may be held in a separate deposit account to enable the charity to benefit from accrued interest.

Total reserves held at the end of 2024 (see note 11) amount to £77,460 of which £19,696 are restricted funds. Total unrestricted funds are £57,764 of which £2,979 is the value of unrestricted fixed assets. Free reserves are therefore £54,785 which equate to 9.5 months of 2024 unrestricted fund expenditure excluding depreciation (2023 – 7 months) – a 36% increase on the reserves position relative to unrestricted fund monthly expenditure in 2023. The trustees feel this level is prudent in view of the charity's current and expected level of income and expenditure in 2025.



## Declaration

The trustees declare that they have approved the above trustees' report.  
Signed on behalf of the trustees of Freedom Church Bristol,

Acorn House  
Kingswood Estate  
Britannia Road  
Kingswood  
Bristol  
BS15 8DB

**Rev Dr David A. Hull**

*Chair & Lead Pastor,*

*Freedom Church Network*

Date: ..... 28th October 2025



## **Independent Examiner's Report to the Trustees of Freedom Church Network**

I report to the trustees on my examination of the accounts of Freedom Church Network (the Charity) for the year ended 31 December 2024.

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

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

- I report in respect of my examination of the Charity'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 Charity 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.

*Joshua Kingston*

Josh Kingston ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 28th October 2025  
Date: .....



## Statement of financial activities

For the year ended 31 December 2024

	Unrestricted funds £	Restricted funds £	<b>Total 2024 £</b>	Unrestricted funds £	Restricted funds £	<b>Total 2023 £</b>
<b>Income from:</b>						
Donations and legacies	68,287	36,331	<b>104,618</b>	62,799	18,893	<b>81,692</b>
Investments	918	-	<b>918</b>	835	-	<b>835</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b> (see Notes 3 & 4)	69,205	36,331	<b>105,536</b>	63,634	18,893	<b>82,527</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>						
Charitable activities	72,750	19,912	<b>92,662</b>	99,794	19,814	<b>119,608</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b> (see notes 5, 6 & 7)	72,750	19,912	<b>92,662</b>	99,794	19,814	<b>119,608</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	(3,544)	16,418	<b>12,874</b>	(36,160)	(921)	<b>(37,081)</b>
Fund transfers in	-	75	75	-	-	-
Fund transfers out	(75)	-	(75)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	(3,619)	16,493	<b>12,874</b>	(36,160)	(921)	<b>(37,081)</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Reconciliation of funds:</b>						
Total funds brought forward	61,383	3,203	<b>64,586</b>	97,542	4,125	<b>101,667</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	57,764	19,696	<b>77,460</b>	61,383	3,203	<b>64,586</b>
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## Balance sheet

As at 31 December 2024

	£	2024 £	£	2023 £
<b>Fixed assets:</b> (see Note 8)				
Tangible assets		<b>2,979</b>		2,747
<b>Current assets:</b> (see Note 9)				
Debtors	<b>1,297</b>		3,146	
Cash at bank and in hand	<b>74,022</b>		57,470	
Prepayments	<b>1,967</b>		<b>2,174</b>	
		<b>77,286</b>	62,790	
<b>Liabilities:</b> (see Note 10)				
Creditors: amounts falling due within one year	<b>(2,805)</b>		(951)	
<b>Net current assets</b>		<b>74,481</b>		61,839
<b>Total assets less current liabilities</b>		<b>77,460</b>		64,586
<b>Creditors: amounts falling due after more than one year</b>		-		-
<b>Net assets</b>		<b>77,460</b>		64,586
<b>Funds of the charity</b>				
Unrestricted funds: (see Note 12)				
General funds	<b>54,841</b>		58,184	
Designated funds	<b>2,923</b>		3,199	
Total unrestricted funds		<b>57,764</b>		61,383
Restricted funds (see Note 13)		<b>19,696</b>		3,203
<b>Total charity funds</b>		<b>77,460</b>		64,586

**Rev Dr David A. Hull**

*Chair & Lead Pastor,  
Freedom Church Network*

Date: 28th October 2025



## Notes

*(forming part of the financial statements)*

### 1 General information and basis of preparation

#### 1.1 Basis of accounting

Freedom Church Network is a Charitable Incorporated Organisation registered with the Charity Commission England and Wales.

The address of the registered office and the nature of the charity's operations and principal activities are given in the Trustees' Report.

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 on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounting and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), including "Amendments to 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".

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out in note 2, which have been consistently applied to all years presented unless otherwise stated.

#### 1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

#### 1.3 Material prior year errors

No material prior year error has been identified in the reporting period.



## Notes

*(forming part of the financial statements)*

### 2 Accounting policies

#### 2.1 Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### 2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### 2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less any residual value of each asset over its expected useful life, as follows:

Freehold property	- 2% per annum on cost
Fixtures, fittings and equipment	- 12.5 - 25% per annum on cost

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected



to be received.

## Notes

*(forming part of the financial statements)*

### 2 Accounting policies (continued)

#### 2.4 Leasing

Rental charges under operating leases are charged to the SoFA on a straight line basis over the term of the lease.

#### 2.5 Pension costs

The pension costs charged in the financial statements represents the contributions payable to the scheme in respect of the accounting period.

#### 2.6 Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund.

Unrestricted funds relate to incoming resources received or generated for the charity's purposes.

Designated funds are unrestricted funds earmarked by the charity's trustees for particular purposes.

#### 2.7 Statement of cash flows

The charity has opted to prepare the accounts under Charities SORP (FRS102) and has adopted Update Bulletin 1 and is exempted from preparing a cash flow statement on the grounds that it is a small charity.



## Notes

*(forming part of the financial statements)*

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	<b>Total 2024</b> £	Total 2023 £
Donations & planned giving	54,852	33,094	<b>87,946</b>	61,363
Tax recoverable on Gift Aid	11,016	3,237	<b>14,253</b>	12,277
Other receipts	2,419	-	<b>2,419</b>	8,051
	<u>68,287</u>	<u>36,331</u>	<u><b>104,618</b></u>	<u>81,692</u>

### 4 Income from investments

	Unrestricted funds £	Restricted funds £	<b>Total 2024</b> £	Total 2023 £
Bank interest	<u>918</u>	<u>-</u>	<u><b>918</b></u>	<u>835</u>

### 5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	<b>Total 2024</b> £	Total 2023 £
Staff costs	29,587	18,318	<b>47,905</b>	67,225
Donations & mission giving	7,439	594	<b>8,033</b>	7,158
Administration expenses	35,724	1,000	<b>36,724</b>	45,225
	<u>72,750</u>	<u>19,912</u>	<u><b>92,662</b></u>	<u>119,608</u>



## Notes

(forming part of the financial statements)

### 6 Trustee Remuneration

#### 6.1 Remuneration

Name of trustee or related party	Legal Authority	Amounts Paid	
		2024	2023
		£	£
D Hull as Lead Pastor	Governing document	47,905	44,643
J Greene as Assistant Pastor (resigned 31/08/23)	Governing document	0	22,582

#### 6.2 Expenses

	2024	2023
	£	£
Number of trustees who were paid expenses	5	3
Nature of the expenses	Various*	Travel
Total amount paid	1,087	1,498

\*Expenses 2024 covered travel, accommodation, subsistence, printing costs, reimbursement of church licence costs etc.

### 7 Staff costs and numbers

#### 7.1 Staff Costs

	Total	Total
	2024	2023
	£	£
Salaries	43,062	59,088
Employer's NI	581	1,924
Employer's Pension	3,424	4,830
Group Life cover/Income Protection scheme	838	1,383
	<u>47,905</u>	<u>67,225</u>

There were no employees whose annual remuneration was £60,000 or more.

#### 7.2 Staff Numbers

<i>Average number of staff employed</i>	2024	2023
Full time	1	2
Part time	0	0
	<u>1</u>	<u>2</u>
<i>Average number of full-time equivalent employees in the year</i>	2024	2023
Charitable activities	<u>1</u>	<u>2</u>

#### 7.3 Key Management Personnel

The key management personnel of the charity comprise the trustees and the other key management personnel as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £47,905 (2023 = £67,225).



## Notes

(forming part of the financial statements)

### 7.4 Defined Contribution Pension Scheme

The charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions payable for the year are disclosed in note 7.1 above. At the year end and the previous year end there were no outstanding contributions.

## 8 Tangible Fixed Assets

	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>		
At 1 January 2024*	5,975	5,975
Additions	2,180	2,180
<b>At 31 December 2024</b>	<b>8,993</b>	<b>8,993</b>
<b>Depreciation</b>		
At 1 January 2024	3,228	3,228
Charge for year	1,948	1,948
<b>At 31 December 2024</b>	<b>5,176</b>	<b>5,176</b>
<b>Net book values</b>		
<b>At 31 December 2024</b>	<b>2,979</b>	<b>2,979</b>
At 31 December 2023	2,747	2,747

	2024 £	2023 £
<b>9 Debtors</b>		
Trade debtors	1,297	3,146
Prepayments	1,967	2,174
	<b>3,264</b>	<b>5,320</b>

10 Creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	2024 £	2023 £	2024 £	2023 £
Taxation and social security	645	-	-	-
Accruals and deferred income	2,160	951	-	-
	<b>2,805</b>	<b>951</b>	<b>-</b>	<b>-</b>



## Notes

(forming part of the financial statements)

### 11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
<b>Fund balances at 31 December 2024 as represented by:</b>			
Tangible fixed assets	2,979	-	<b>2,979</b>
Current assets	57,590	19,696	<b>77,286</b>
Current liabilities	(2,805)	-	<b>(2,805)</b>
	<u>57,764</u>	<u>19,696</u>	<u><b>77,460</b></u>

### 12 Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Bristol general fund	45,686	54,876	(54,265)	(5,742)	<b>40,555</b>
Wiltshire general fund	7,068	11,539	(7,820)	(1,154)	<b>9,633</b>
South Lincs general fund	5,429	2,722	(3,226)	(272)	<b>4,653</b>
Designated funds:					
Bristol mission fund	1,355	-	(6,167)	5,487	<b>675</b>
Bristol benevolent fund	28	-	(255)	255	<b>28</b>
Wiltshire mission fund	1,526	-	(965)	1079	<b>1,640</b>
South Lincs mission fund	291	69	(52)	272	<b>580</b>
	<u>61,383</u>	<u>69,206</u>	<u>(72,750)</u>	<u>(75)</u>	<u><b>57,764</b></u>

### 13 Restricted funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Bristol personal support	2,590	14,945	(18,318)	-	<b>(783)</b>
Bristol PA Equipment Fund*	-	1,000	(1,000)	-	<b>0</b>
Wiltshire Charity Collections	513	256	(594)	75	<b>250</b>
Wiltshire Pastor Fund	100	20,129	-	-	<b>20,229</b>
	<u>3,203</u>	<u>36,330</u>	<u>(19,912)</u>	<u>75</u>	<u><b>19,696</b></u>

\*new fund in 2024

#### Purposes of restricted funds

Bristol Personal Support fund – This fund consists of donations specifically for the National responsibilities of the Lead Pastor in Bristol. Under his contract terms any deficit is covered from the Bristol General Fund.

Bristol PA Equipment Fund – this fund consists of donations specifically for the purchase of new PA and associated electronic equipment for use by the church in its activities.

Wiltshire Charity Collections fund – This fund receives donations for specific charities.

Wiltshire Pastor Fund – this fund receives donations towards the employment of a pastor for the Wiltshire church.

### 14 Transactions with related parties

No related party transactions took place in the period of account, other than certain trustees' remuneration and expenses already disclosed in note 7.

**FREEDOM CHURCH NETWORK**

England & Wales - Charity number 1195962

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# Accounts

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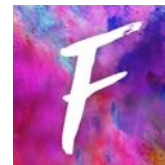


Annual Report of

# **Freedom Church Bristol**

Registered Charity Number 1195962

For the year ended **31 December 2023**



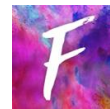
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## Reference and administrative details

*For the year ended 31 December 2023*

Name of charity:	Freedom Church Bristol
Charity registration number:	1195962
Trustees:	Rev Dr David A. Hull (Chair & Lead Pastor) Rev James Greene (Assistant Pastor, resigned 31 August 2023) Michael Cocklin Sarah Whybrew Deborah Bedingfield Michaela Willcox Adrian Lewis (Treasurer, appointed 1 August 2023)
Registered office and principal address:	Freedom Church Bristol Acorn House The Kingswood Estate Britannia Road Bristol BS15 8DB
Independent examiner	Roger Hatherall & Company 17 Belmont, Bath BA1 5DZ
Bankers:	Co-operative Bank plc PO Box 50 Skelmersdale WN8 6YL



## Trustees' report for the year ended 31 December 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023. The trustees who served during the year and up to the date of this report are set out on page 2. In submitting their report and the financial statements for the year ended 31 December 2023, the trustees have adopted the provisions of The Charities Act 2011 in preparing the Annual Report and financial statements of the charity.

### Structure, Governance and Management

Freedom Church Bristol is part of the Free Methodist Church UK and is structured in accordance with The Free Methodist Church *Book of Discipline*. The charity is led by Rev Dr David Hull, Chair of Trustees, together with a board of trustees elected annually at the Annual Society Meeting by the charity's members. All Christians with a living and active faith, for whom Freedom Church Bristol is their spiritual home, are encouraged to attend a membership course with a view to becoming a member of the church, and thereby of the charity. Day to day management of the charity is delegated to the Lead Pastor and Church Leadership Team.

Generous financial grants, received at the launch of the church plant, have enabled the adoption of deficit budgets in the early years of the initiative. In the course of this year, the trustees began to implement plans to reduce expenditure towards levels of regular income, in order to achieve long-term financial sustainability.

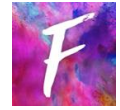
The constitution allows for the remuneration of trustees, subject to the controls stated therein, with which the trustees have complied. The Lead Pastor (and the Assistant Pastor, who resigned on 31 August 2023) is a trustee who holds a remunerated position. Remuneration is at levels recommended by the Annual Conference of the Free Methodist Church UK and approved by a majority of non-remunerated trustees.

The trustees meet quarterly, and more frequently as necessary, to monitor finances, legal compliance, and the furtherance of the charitable objects. A general meeting of members is held annually.

### Charitable Objects

In summary, Freedom Church Bristol exists to:

- advance the Christian faith;
- further the work of the Free Methodist Church, including through:
  - regular church services,
  - educational services,
  - grants to relieve financial hardship,
  - public outreach,
  - missionary work,
  - the establishment of new churches according to the same basis of faith.



## **Activities, Developments and Achievements**

The core weekly activities of the church, which encompass both church services and Christian education, include morning services, Freedom Kids children's activities and a Freedom Youth Group, all held on Sunday, and mid-week Home Groups. Each month, a 'Devoted' women's gathering, and a men's prayer breakfast, are held on Saturday mornings, as well as a monthly Monday evening prayer meeting. Through these activities, the gospel of Jesus Christ is proclaimed, and the Bible is taught with a view to deepening the life of discipleship, in the context of prayer and contemporary worship aimed towards encounter with the Living God. Additionally, those who associate with Freedom Church, and especially members, are encouraged to meet at least monthly in Fellowship Bands of three or four people, usually of the same sex, to encourage one another in the Christian life.

Throughout the year, outreach activities have included 'Have a Cuppa on Us' in which free refreshments were served to members of the public in Kingswood Park, with the aim of building relationships within the community; a number of Easter outreach events hosted by individual church members in their homes; and an American Sports Camp for young people in the summer. Sunday in the Park was held as an open air service, followed by family activities, in Kingswood Park in July, as well as an open air carol service in December, as part of the national initiative Shine Your Light. Central to the outreach of the church is the encouraging and equipping of its members to live out their faith continually in practical service within the community.

Pastoral care has continued to be a core part of the ongoing life of the Church, offered by the Lead Pastor, members of the leadership team, and mutually amongst the membership. Additionally, and as possible, support is offered to those in particular need within the wider community, including modest financial 'crisis' grants, often in the form of food and clothing vouchers, and direct emergency payments for gas and electricity supplies.

The main area of focus for activities has been Kingswood, Bristol and the immediately surrounding areas. Missionary work beyond this local area, as part of the charitable activities, has included supporting a 'micro church' congregation in South Lincolnshire, as well as a new church plant in Wiltshire, which has begun to take steps to appoint its own Pastor. Modest financial grants have been made from the mission fund (equating to ten percent of non-restricted general income) to local social action projects, church planting initiatives in the UK, and global mission and poverty relief. Additionally, the Lead Pastor is released for an average of two days per week, through the generous financial support of individual donors, to offer a ministry of Wesleyan evangelical leadership across the UK.

## **Public Benefit Statement**

The charity complies with the public benefit requirement through its charitable objectives.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

## **Volunteer Leadership and Service**

Freedom Church is dependent on the volunteers from within its membership and wider community who give so freely of their time, gifts and energy in leadership and service, as well as in financial



giving. The trustees record their gratitude to all who share so generously in this work. Similarly, the Chair & Lead Pastor records his very great thanks to the board of trustees which serves alongside him in leadership of the charity

## **Financial review**

Total Bristol general fund receipts for 2023 were £48,167, receipts for Wiltshire £9,557 and for South Lincolnshire £5,501. Additionally, £410 was received for the Wiltshire Missions Fund (a designated fund), and for restricted funds, receipts of £17,371 have been received for Personal Support, receipts of £1,390 for the Wiltshire Charity Collections Fund and receipts of £30 for the Agency FCW fund.

## ***Reserves policy***

It is the policy of Freedom Church Bristol to maintain a balance of unrestricted funds when available to meet unforeseen situations. Reserves may be held in a separate deposit account to enable the charity to benefit from accrued interest.

Total reserves held at the end of 2023 amount to £64,586 of which £3,203 are restricted funds. Total unrestricted funds are £61,383 of which £2,747 are the value of unrestricted fixed assets. Free reserves are £58,636 which equate to 7 months of 2023 unrestricted fund expenditure. The trustees feel this level is prudent given that expenditure has been further reduced in the first half of 2024 and now equates to 10.4 months of end of 2023 free reserves.

## **Declaration**

The trustees declare that they have approved the above trustees' report.  
Signed on behalf of the trustees of Freedom Church Bristol,

Acorn House  
Kingswood Estate  
Britannia Road  
Kingswood  
Bristol  
BS15 8DB

**Rev Dr David A. Hull**

*Chair & Lead Pastor,*

*Freedom Church Bristol*

**Date:** 24/07/2024



## Independent Examiner's Report to the Trustees of Freedom Church Bristol

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 to 15.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 24/07/2024

**Roger Hatherall**

Accountant

17 Belmont  
Bath  
Avon  
BA1 5DZ



## Statement of financial activities

For the year ended 31 December 2023

	Unrestricted funds £	Restricted funds £	<b>Total 2023 £</b>	Unrestricted funds £	Restricted funds £	<b>Total 2022 £</b>
<b>Income from:</b>						
Donations and legacies	62,799	18,893	<b>81,692</b>	58,075	19,035*	<b>77,110*</b>
Charitable activities	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-
Investments	835	-	<b>835</b>	127	-	<b>127</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>	<b>63,634</b>	<b>18,893</b>	<b>82,527</b>	<b>58,202</b>	<b>19,035*</b>	<b>77,237*</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>						
Raising funds	-	-	-	-	-	-
Charitable activities	99,794	19,814	<b>119,608</b>	103,041	19,346*	<b>122,387*</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	<b>99,794</b>	<b>19,814</b>	<b>119,608</b>	<b>103,041</b>	<b>19,346*</b>	<b>122,387*</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<b>(36,160)</b>	<b>(922)</b>	<b>(37,082)</b>	<b>(44,840)</b>	<b>(311*)</b>	<b>(45,151*)</b>
Transfers between funds	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<b>(36,160)</b>	<b>(922)</b>	<b>(37,082)</b>	<b>(44,840)</b>	<b>(311*)</b>	<b>(45,151*)</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Reconciliation of funds:</b>						
Total funds brought forward	97,542	4,125*	<b>101,667*</b>	142,382	4,436	<b>146,818</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	<b>61,383</b>	<b>3,203</b>	<b>64,585</b>	<b>97,542</b>	<b>4,125*</b>	<b>101,667*</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

\*NOTE:- subsequent to submission of the 2022 accounts it was discovered that a small restricted fund (Agency FCW) set up for Freedom Church Wiltshire had been omitted from the 2022 accounts. The balance of this fund was £932 at the end of 2022. The above figures for 2022 marked with an \* have been adjusted to incorporate this fund and to bring the 2022 c/f balances back to a correct position for the b/f balances of the 2023 accounts as shown above. This is not considered a material prior year error under para 1.3 below.



## Balance sheet

As at 31 December 2023

	£	2023 £	£	2022 £
<b>Fixed assets:</b>				
Tangible assets		<b>2,747</b>		2,907
<b>Current assets:</b>				
Debtors	3,146		2,666	
Cash at bank and in hand	57,470		96,600	
Prepayments	<u>2,174</u>		<u>1,829</u>	
		<b>62,790</b>	101,095	
<b>Liabilities:</b>				
Creditors: amounts falling due within one year	<u>(951)</u>		<u>(2,335)</u>	
<b>Net current assets</b>		<b>61,839</b>		98,760
		<u>        </u>		<u>        </u>
<b>Total assets less current liabilities</b>		<b>64,586</b>		101,667
<b>Creditors: amounts falling due after more than one year</b>		<u>        </u>		<u>        </u>
		<u>        </u>		<u>        </u>
<b>Net assets</b>		<b>64,586</b>		101,667
		<u>        </u>		<u>        </u>
		<u>        </u>		<u>        </u>
<b>Funds of the charity</b>				
Unrestricted funds:				
General funds	58,184		95,071	
Designated funds	<u>3,199</u>		<u>2,471</u>	
Total unrestricted funds		<b>61,383</b>		97,542
Restricted funds		<b>3,203</b>		4,125
<b>Total charity funds</b>		<b>64,586</b>		101,667
		<u>        </u>		<u>        </u>
		<u>        </u>		<u>        </u>



## Notes

*(forming part of the financial statements)*

### 1 **General information and basis of preparation**

#### 1.1 ***Basis of accounting***

Freedom Church Bristol is a Charitable Incorporated Organisation registered in the Charity Commission England and Wales.

The address of the registered office and the nature of the charity's operations and principal activities are given in the Trustees' Report.

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 on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounting and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), including "Amendments to 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".

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out in note 2, which have been consistently applied to all years presented unless otherwise stated.

#### 1.2 ***Changes to accounting estimates***

No changes to accounting estimates have occurred in the reporting period.

#### 1.3 ***Material prior year errors***

No material prior year error has been identified in the reporting period.



## Notes

*(forming part of the financial statements)*

### 2 Accounting policies

#### 2.1 Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### 2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### 2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less any residual value of each asset over its expected useful life, as follows:

Freehold property	- 2% per annum on cost
Fixtures, fittings and equipment	- 12.5 - 25% per annum on cost

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected



to be received.

## Notes

*(forming part of the financial statements)*

### 2 Accounting policies (continued)

#### 2.4 Leasing

Rental charges under operating leases are charged to the SoFA on a straight line basis over the term of the lease.

#### 2.5 Pension costs

The pension costs charged in the financial statements represents the contributions payable to the scheme in respect of the accounting period.

#### 2.6 Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund.

Unrestricted funds relate to incoming resources received or generated for the charity's purposes.

Designated funds are unrestricted funds earmarked by the charity's trustees for particular purposes.

#### 2.7 Statement of cash flows

The charity has opted to prepare the accounts under Charities SORP (FRS102) and has adopted Update Bulletin 1 and is exempted from preparing a cash flow statement on the grounds that it is a small charity.



## Notes

*(forming part of the financial statements)*

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	<b>Total 2023</b> £	Total 2022 £
Donations & planned giving	45,429	15,934	<b>61,363</b>	59,875
Tax recoverable on Gift Aid	9,350	2,927	<b>12,277</b>	9,600
Other receipts	8,051	-	<b>8,051</b>	5,830
	<u>62,799</u>	<u>18,893</u>	<u><b>81,692</b></u>	<u>75,305</u>

### 4 Income from investments

	Unrestricted funds £	Restricted funds £	<b>Total 2023</b> £	Total 2022 £
Bank interest	<u>835</u>	<u>-</u>	<u><b>835</b></u>	<u>127</u>

### 5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	<b>Total 2023</b> £	Total 2022 £
Staff costs	49,448	17,777	<b>67,225</b>	76,944
Donations & mission giving	6,083	1,075	<b>7,158</b>	6,762
Administration expenses	45,373	-	<b>45,225</b>	37,808
	<u>103,041</u>	<u>18,473</u>	<u><b>119,608</b></u>	<u>121,514</u>



## Notes

(forming part of the financial statements)

### 6 Trustee Remuneration

#### 6.1 Remuneration

Name of trustee or related party	Legal Authority	Amounts Paid	
		2023	2022
		£	£
D Hull as Lead Pastor	Governing document	44,643	43,079
J Greene as Assistant Pastor	Governing document	22,582	32,437

#### 6.2 Expenses

	2023	2022
	£	£
Number of trustees who were paid expenses	3	2
Nature of the expenses	Travel	
	£	£
Total amount paid	1,498	809

### 7 Staff costs and numbers

#### 7.1 Staff Costs

	Total	Total
	2023	2022
	£	£
Salaries	59,088	67,647
Employer's NI	1,924	2,407
Employer's Pension	4,830	5,466
Group Life cover/Income Protection scheme	1,383	1,426
	67,225	76,944

There were no employees whose annual remuneration was £60,000 or more.

#### 7.2 Staff Numbers

<i>Average number of staff employed</i>	2023	2022
Full time	2	2
Part time	0	0
	2	-

<i>Average number of full-time equivalent employees in the year</i>	2023	2022
Charitable activities	2	2

#### 7.3 Key Management Personnel

The key management personnel of the charity comprise the trustees and the other key management personnel as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £67,225.

#### 7.4 Defined Contribution Pension Scheme

The charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately



from those of the charity in an independently administered fund. Contributions payable for the year are disclosed in note 7.1 above. At the year end and the previous year end there were no outstanding contributions.

## Notes

*(forming part of the financial statements)*

### 8 Tangible Fixed Assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>			
At 1 January 2023	-	4,268	4,268
Additions	-	1,707	1,707
Disposals	-	-	-
<b>At 31 December 2023</b>	<b>-</b>	<b>5,975</b>	<b>5,975</b>
<b>Depreciation</b>			
At 1 January 2023	-	1,361	1,361
Charge for year	-	1,867	1,867
On disposals	-	-	-
<b>At 31 December 2023</b>	<b>-</b>	<b>3,228</b>	<b>3,228</b>
<b>Net book values</b>			
<b>At 31 December 2023</b>	<b>-</b>	<b>2,747</b>	<b>2,747</b>
At 31 December 2022	-	2,907	2,907

9 Debtors	2023 £	2022 £
Trade debtors	1,098	2,504
Prepayments	2,174	1,829
	<b>3,272</b>	<b>4,333</b>

10 Creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	2023 £	2022 £	2023 £	2022 £
Taxation and social security	-	2,335	-	-
Accruals and deferred income	3,145	-	-	-
	<b>3,145</b>	<b>2,335</b>	<b>0</b>	<b>0</b>



## Notes

(forming part of the financial statements)

### 11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
<b>Fund balances at 31 December 2023 as represented by:</b>			
Tangible fixed assets	2,747	-	<b>2,747</b>
Current assets	59,587	3,203	<b>62,790</b>
Current liabilities	(951)	-	<b>(951)</b>
Non-current liabilities	-	-	-
	<u>61,383</u>	<u>3,203</u>	<u><b>64,586</b></u>

### 12 Unrestricted funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Bristol general fund	89,209	48,167	(87,317)	(4,373)	<b>45,686</b>
Wiltshire general fund	4,853	9,557	(6,436)	(905)	<b>7,069</b>
South Lincs general fund	1,009	5,501	(921)	(160)	<b>5,429</b>
Designated funds:					
Bristol mission fund	1,592	-	(4,310)	4,073	<b>1,355</b>
Bristol benevolent fund	20	-	(292)	300	<b>28</b>
Wiltshire mission fund	728	410	(518)	905	<b>1,526</b>
South Lincs mission fund	131	-	-	160	<b>291</b>
	<u>97,542</u>	<u>63,635</u>	<u>(99,794)</u>	<u>-</u>	<u><b>61,383</b></u>

### 13 Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Agency FCW	933	30	(963)	-	<b>0</b>
Bristol personal support	2,995	17,371	(17,776)	-	<b>2,590</b>
Wiltshire Charity Collections	198	1,390	(1,075)	-	<b>513</b>
Wiltshire Pastor Fund*	100	-	-	-	<b>100</b>
	<u>4,126</u>	<u>18,791</u>	<u>(19,815)</u>	<u>-</u>	<u><b>3,203</b></u>

\*denotes new fund

#### Purposes of restricted funds

The Agency FW Fund was a fund to manage specific charitable contributions. It was replaced in 2023 by the Wiltshire Charity Collections Fund. Also see note at end of Statement of Financial Activities above.

Bristol Personal Support fund – This fund consists of donations specifically for the Lead Pastor in Bristol.

Wiltshire Charity Collections fund – This fund receives donations for specific charities.

### 14 Transactions with related parties

No related party transactions took place in the period of account, other than certain trustees' remuneration and expenses already disclosed in note 7.

