



**FREEDOM CHURCH CHELTENHAM  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 19 DECEMBER 2023 TO 31 MARCH 2025**

**THOMPSON & Co**  
Accountants & Business Consultants

Freedom Church Cheltenham  
Contents

---

	Page
Trustees' Report	1—4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8—11

**Freedom Church Cheltenham**  
**Trustees' Report For the Period 19 December 2023 to 31 March 2025**

---

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

**Objectives and Activities**

**Aims and Objectives**

The objectives of the charity laid down in the memorandum and articles of association are, for the benefit of the public;

1. To advance the Christian religion, for the benefit of the public, anywhere in the world, mainly, but not exclusively, by means of:
  - a. broadcasting Christian messages of an evangelistic and teaching nature;
  - b. holding prayer meetings, public celebration of religious festivals, producing and/or distributing literature on Christianity to enlighten others about the Christian religion;
  - c. meeting within the community in order to help people find their people, place and purpose by building relationships with others and helping people thrive through a personal relationship with Jesus.
2. The prevention or relief of poverty or financial hardship anywhere in the world, by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
3. To support and encourage growth in young people through:
  - a. the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
  - b. providing training, support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
4. The relief of persons who are in conditions of need, hardship or distress or who are aged or sick.

**Public Benefit**

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

**Achievements and Performance**

**Main Achievements**

**Relaunch and growth**

Initially we focused on setting up systems to support a new charity. Ensuring that we had safeguarding, payroll and other areas of legal compliance in place such as GDPR compliance. We outgrew our previous venue and so moved to a new, larger facility at St Edward's school.

We announced a vision and plan to launch publicly into the space in September 2024 supported by a capital campaign.

We raised in excess of £50,000 towards it, including gift aid. This was spent on upgrading equipment and resources, printed marketing and digital marketing. We were also able to begin to record our services and broadcast them on YouTube, complemented by a podcast which is available on most platforms. As well as serving people who are a part of our church, this has allowed others to understand our church and increase transparency.

The launch was a huge success and our church has doubled in Sunday attendance as a result since the launch.

As part of the launch project we introduced a course called Growth Track. This allowed us to increase transparency about what we believe, what we do and who we are as a church. It allows new people to have an informed understanding and ask questions. We provide every person with a handbook which they are free to keep.

**Staffing**

We employed a full time pastor. Towards the end of the accounting period we were able to employ an additional 2 people in a part time capacity, bringing the staff team to a total of 5. This ensured we had adequate capacity to support the efficient running of the charity and its activities.

**Outreach and connections (UK and global)**

We developed links with the Gloucestershire Neonatal Unit to support families with essentials for newborn babies through nappy hampers.

We developed our links and understanding with Associate Relational Churches (ARC). In the USA and in the U.K. We have supported new churches around the world as part of advancing the Christian Faith.

We continued our partnership this year with 1x1 charity supporting their various projects of hardship as well as advancing the Christian faith. We also support the Freedom Church Global movement with regular grants in order to facilitate new churches.

**Volunteers**

To carry out our activities, we are dependent on volunteers who freely give of their time and skills to ensure the smooth and efficient running of the charity and we are grateful for each volunteer.

...CONTINUED

**Freedom Church Cheltenham**  
**Trustees' Report (continued)**  
**For the Period 19 December 2023 to 31 March 2025**

---

**Main Achievements - continued**

Activities that have taken place in the year are listed below. These activities would not be possible without the generous giving through tithes, offerings and other donations of the Freedom Cheltenham members.

- Sunday gatherings
- Prayer meetings
- Worship events
- Youth programme
- Children's events
- Children's Easter and light parties
- Summer fundays
- Cultural lunch
- Men's ministry
- Women's ministry
- Leadership night school
- Baptisms
- Baby dedications

**Financial Review**

**Financial Position**

The Statement of Financial Activities is set out on page 4 of the financial statements.

**Reserves Policy**

It is Freedom Church Cheltenham's policy to try and maintain a balanced of unrestricted funds which equates to approximately 2-3 months unrestricted expenditure. It is held to smooth out fluctuations in cashflow, meet emergencies and provide sufficient funds to cover management, admin and support costs. The balance held on unrestricted funds at year end was £20,000 which equates to 66% of the reserves target.

**Structure, Governance and Management**

**Trustee Selection Methods**

The church activities are led by the leadership team. Trustees are selected by the leadership team from amongst the church membership.

Operational decisions are delegated to the leadership team.

The trustees meet with the leadership team approximately 3 to 4 times a year to review vision, performance, budgets and operational plans.

Suitable information is provided to the trustees by the leadership team to ensure key operational, financial and strategic risks are monitored and to allow mitigations to be put in place to address them.

**Reference and Administrative Details**

**Trustees**

Mr Marc Harvard (appointed 19/12/2023)  
Mrs Musole Haynes (appointed 19/12/2023)  
Dr Nicole Wilson - Chair (appointed 19/12/2023)

**Charity Number**

1206262

**Principal Address**

Freedom Church Cheltenham  
161 Holme Lacy Road  
Hereford  
HR2 6DG

**Freedom Church Cheltenham**  
**Trustees' Report (continued)**  
**For the Period 19 December 2023 to 31 March 2025**

---

**Independent Examiner**

Thompson & Co  
Thompson & Co  
SME House  
Holme Lacy Industrial Estate  
Hereford  
HR2 6DR


**Freedom Church Cheltenham**  
**Trustees' Report (continued)**  
**For the Period 19 December 2023 to 31 March 2025**

---

The trustees' report was approved by the board of trustees and signed on its behalf by:

  
Mr Marc Harvard (Jan 29, 2026 16:33:35 GMT)

Mr Marc Harvard  
Trustee  
29/01/2026

  
Dr Nicole Wilson (Jan 30, 2026 01:04:28 GMT)

Dr Nicole Wilson  
Trustee

**Freedom Church Cheltenham**  
**Independent Examiner's Report to the Trustees of Freedom Church Cheltenham**  
**For the Period 19 December 2023 to 31 March 2025**

---

I report to the trustees on my examination of the accounts of Freedom Church Cheltenham (the Trust) for the period ended 31 March 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.



Thompson & Co  
29/01/2026  
SME House  
Holme Lacy Industrial Estate  
Hereford  
HR2 6DR

**Freedom Church Cheltenham**  
**Statement of Financial Activities**  
**For the Period 19 December 2023 to 31 March 2025**

		31 March 2025
		Unrestricted funds
	Notes	£
<b>INCOME AND ENDOWMENTS FROM:</b>		
Donations and legacies	3	204,539
Charitable activities:		
Finance		761
Leadership Night School		4,325
Outreach		250
Investments	4	94
		<u>209,969</u>
<b>EXPENDITURE ON:</b>		
Charitable activities:	6	
Barbarians		(125)
Cafe & Hospitality		(6,509)
Events		(34,404)
Finance		(10,429)
Growth Track		(1,802)
Guest Services		(922)
Kids		(8,726)
Leadership Night School		(285)
Marketing		(24,271)
Media		(989)
Office		(7,706)
Outreach		(15,483)
Pastoral		(54,480)
Production		(3,898)
She		(23)
Social Media		(983)
Volunteering		(1,113)
Worship		(778)
Zeal		(166)
		<u>(173,092)</u>
<b>NET INCOME</b>		36,877
<b>NET MOVEMENT IN FUNDS</b>		36,877
<b>RECONCILIATION OF FUNDS:</b>		
Total funds brought forward		-
<b>TOTAL FUNDS CARRIED FORWARD</b>	14	<u>36,877</u>

The notes on pages 8 to 11 form part of these financial statements.



Freedom Church Cheltenham  
Statement of Financial Position  
As At 31 March 2025

		31 March 2025		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
<b>FIXED ASSETS</b>				
Tangible Assets	10	31,438	-	31,438
		31,438	-	31,438
<b>CURRENT ASSETS</b>				
Debtors	11	1,883	-	1,883
Cash at bank and in hand		21,787	-	21,787
		23,670	-	23,670
<b>Creditors: Amounts Falling Due Within One Year</b>	12	(18,231)	-	(18,231)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		5,439	-	5,439
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		36,877	-	36,877
<b>NET ASSETS</b>		36,877	-	36,877
<b>FUNDS OF THE CHARITY</b>				
Unrestricted Funds				36,877
<b>TOTAL FUNDS</b>	14			36,877

On behalf of the board

 29, 2026 16:33:35 GMT)

Mr Marc Harvard  
Trustee  
29/01/2026

 (Jan 30, 2026 01:04:28 GMT)

Dr Nicole Wilson  
Trustee

The notes on pages 8 to 11 form part of these financial statements.

**Freedom Church Cheltenham**  
**Notes to the Financial Statements**  
**For the Period 19 December 2023 to 31 March 2025**

---

**1. General Information**

Freedom Church Cheltenham is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1206262. The principal address is Freedom Church Cheltenham, 161 Holme Lacy Road, Hereford, HR2 6DG.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably

**2.3. Donated Goods and Services**

Donated goods and services are recognised at open market value when the benefit is reliably measurable.

**2.4. Resources Expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2.5. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
Fixtures & Fittings	33% straight line
Computer Equipment	33% straight line

Individual fixed assets costing £500 or more are initially records at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Freehold property is recorded at fair value with gains and losses recorded through the statement of financial activities.

**2.6. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>31 March 2025</b>
	<b>Unrestricted funds</b>
	<b>£</b>
Donations and gifts	179,570
Grants	20,000
Donated goods, facilities and services	4,969
	<hr/>
	204,539
	<hr/>

**Freedom Church Cheltenham**  
**Notes to the Financial Statements (continued)**  
**For the Period 19 December 2023 to 31 March 2025**

**4. Investment Income**

	<b>31 March 2025</b>
	<b>Unrestricted</b>
	<b>funds</b>
	<b>£</b>
Bank interest receivable	94

**5. Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	<b>31 March 2025</b>
	<b>£</b>
Depreciation of tangible fixed assets - owned	5,846

**6. Analysis of Expenditure**

	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Barbarians	-	125	125
Cafe & Hospitality	6,317	192	6,509
Events	4,324	30,080	34,404
Finance	4	10,425	10,429
Growth Track	70	1,732	1,802
Guest Services	621	301	922
Kids	2,024	6,702	8,726
Leadership Night School	153	132	285
Marketing	329	23,942	24,271
Media	-	989	989
Office	(72)	7,778	7,706
Outreach	895	14,588	15,483
Pastoral	511	53,969	54,480
Production	145	3,753	3,898
She	6	17	23
Social Media	-	983	983
Volunteering	771	342	1,113
Worship	12	766	778
Zeal	166	-	166
	<b>16,276</b>	<b>156,816</b>	<b>173,092</b>

**Freedom Church Cheltenham**  
**Notes to the Financial Statements (continued)**  
**For the Period 19 December 2023 to 31 March 2025**

**7. Support Costs**

	Barbarians	Cafe & Hospitality	Events	Finance	Growth Track	Guest Services	Kids	Leadership Night School	Marketing	Media	Office
	£	£	£	£	£	£	£	£	£	£	£
Employee costs	-	-	2,084	1,095	-	-	4,531	24	-	-	381
Premises expenses	-	14	16,369	-	-	-	-	-	-	-	5,043
General administration	125	178	11,627	2,708	1,732	301	2,171	108	23,942	989	2,354
Depreciation	-	-	-	5,846	-	-	-	-	-	-	-
Governance costs	-	-	-	776	-	-	-	-	-	-	-
	125	192	30,080	10,425	1,732	301	6,702	132	23,942	989	7,778

**8. Staff Costs**

Staff costs were as follows:

	31 March 2025
	£
Wages and salaries	58,828
Other pension costs	1,142
	59,970

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**9. Average Number of Employees**

Average number of employees during the period was: 4

**10. Tangible Assets**

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
<b>Cost</b>				
As at 19 December 2023	-	-	-	-
Additions	21,897	6,862	8,525	37,284
As at 31 March 2025	21,897	6,862	8,525	37,284
<b>Depreciation</b>				
As at 19 December 2023	-	-	-	-
Provided during the period	3,100	1,005	1,741	5,846
As at 31 March 2025	3,100	1,005	1,741	5,846
<b>Net Book Value</b>				
As at 31 March 2025	18,797	5,857	6,784	31,438
As at 19 December 2023	-	-	-	-

**11. Debtors**

	31 March 2025
	£
<b>Due within one year</b>	
Other debtors	1,883

**Freedom Church Cheltenham**  
**Notes to the Financial Statements (continued)**  
**For the Period 19 December 2023 to 31 March 2025**

**12. Creditors: Amounts Falling Due Within One Year**

	<b>31 March 2025</b>
	<b>£</b>
Trade creditors	478
Other creditors	14,499
Taxation and social security	804
Accruals and deferred income	2,450
	<u>18,231</u>

**13. Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the period the charge to the statement of financial activities in respect of defined contribution schemes was £1,142.

At the statement of financial position date contributions of £NIL. were due to the fund and are included in creditors.

**14. Movement in Funds**

	<b>As at 19 December 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	-	209,969	(173,092)	36,877
<b>Total funds</b>	<u>-</u>	<u>209,969</u>	<u>(173,092)</u>	<u>36,877</u>

**15. Transactions with Trustees**

During the period the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	<b>31 March 2025</b>
	<b>£</b>
Other Expenses	168

Number of trustees reimbursed for expenses during the period was 1

**16. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure