



FRESH
EXPRESSIONS

Charity Number: 1080103
Company Number: 03598030

Directors & Trustees

Amie Buhari
Bishop Mike Harrison
Jenny Jones
Lt. Col. Drew McCombe
Rev'd Leslie Newton
Major Andrew Vertigan
Mark Williamson (chair)

Contractors

Rev'd Simon Goddard (Resourcing)
Tim Lea (Networking)
Lizzie Lowrie (Communications)
Suzie Wall (Administration)

Office address:

Fresh Expressions, c/o DNG, Eagle House, 28 Billing Road, Northampton NN1 5AJ

Accountants:

DNG Dove Naish LLP, Eagle House, 28 Billing Road, Northampton NN1 5AJ

Bank:

The Co-Op Bank, PO Box 101, 1 Balloon Street, Manchester M60 4EP

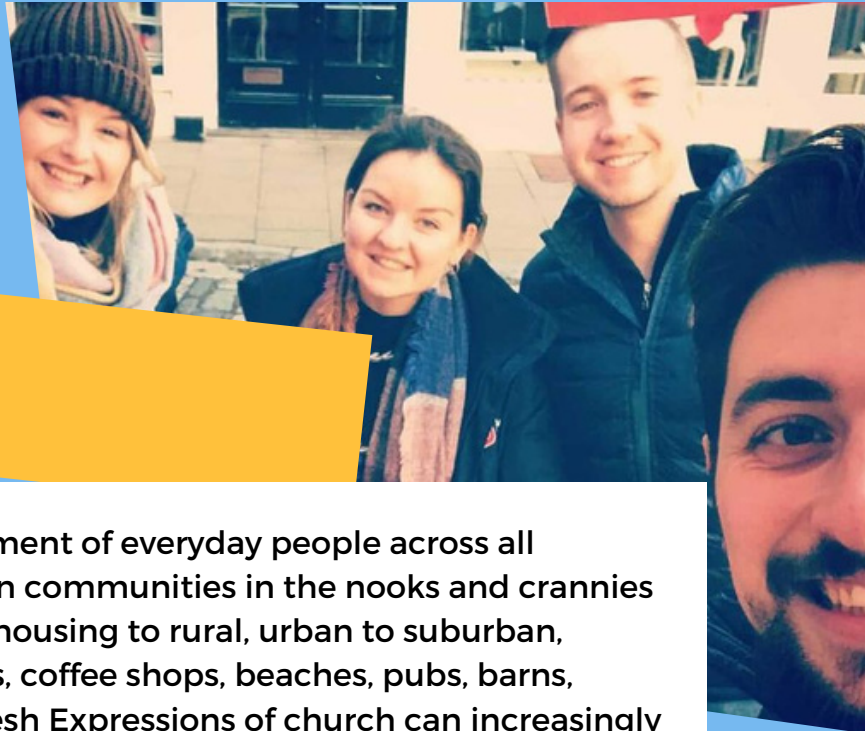
Solicitors:

Anthony Collins Solicitors, 134 Edmund Street, Birmingham B3 2ES

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WWW.FRESHEXPRESSIONS.ORG.UK



WHO WE ARE

Fresh Expressions is a growing movement of everyday people across all denominations, starting new Christian communities in the nooks and crannies of people's everyday lives. From new housing to rural, urban to suburban, messy church and third age to forests, coffee shops, beaches, pubs, barns, online and even church buildings! Fresh Expressions of church can increasingly be found across the UK and around the world, helping those who would never approach a traditional church service to encounter the reality of Jesus.

With over 30 years' experience of pioneering in creative and contextual ways, accompanied by robust theological research, reflections and reports on how Fresh Expressions have gathered and disciplined people who weren't connecting with traditional forms of church, we know **all about the challenges and joys of pioneering, but more importantly we know this approach to mission works.**

We're not a denomination. We're not a pathway to ordination. We're a grassroots movement filled with people who can't stop thinking about who isn't in church and want to do something about it. We're a band of misfits, visionaries, prophets, evangelists and creative entrepreneurs who can see what isn't there and have the grit and faith to go out, listen, love, serve, tell people about Jesus and work with their new communities to create a new and authentic expression of church that makes sense to them.

FX PRAYER

Gracious God,

Keep us ever mindful of Your presence
thankful for what has been and excited for what is to
come

May we walk in humility

always hungry for more of You

Open our ears that we would always hear You

Break our hearts for what hurts You

Holy Spirit lead us always

to where You need us to be

Equip us to be a courageous movement

telling stories of hope

And proclaiming, in fresh ways,

the Good News to this generation;

to the glory of our Lord and Saviour, Jesus Christ

Amen

HOW WE WORK

How do we structure a charity so it supports a genuine move of the Holy Spirit? How to support a movement that is led by God and not by any one individual? That's the question the FX team have wrestled with in recent years, and has led to a new structure with a board, a leadership community and a group of paid contractors.

This year has been the first year of us fully implementing the below structure.

The purpose of the Charity is;

"to serve the fresh expressions movement and help it flourish".

The relationships within and between the charity, the movement, the contractors and the leadership community can be illustrated as follows:



The fx movement is served by the charity and the leadership community through:

- -prophetic listening to the voice of the Spirit in the movement,
- advocating for contextual mission and fx practitioners,
- connecting individuals and networks enabling collaboration,
- affirming and championing these individuals and networks.

The purpose of the **fx leadership community** is to respond to and for the fx movement by 'fanning the flames' of the networks and holding a common vision for the movement. It also provides strategic guidance as to how the charity can best deploy the FX contractors.

The **FX board** provides governance and finance that enables the charity to offer...

...the **FX contractors** who serve the movement and help the individuals and networks within it to flourish through effective connecting, resourcing and communicating.



FRESH
EXPRESSIONS

fx LIVE CONVERSATIONS

THINKING
MISSIOLOGICALLY

IN A
DIGITAL
AGE



Early April 2020 saw a huge period of change for most charities due to the beginning of the Covid pandemic. For FX this was definitely the case; like many charities and ministries we adapted, holding more of our hubs and gatherings online, and broadcasting webinars to wide audiences.

But these adaptations came off the back of major structural changes we made in the previous year. This was our first year of fully implementing the new structure, guided by two major priorities:

- How to adapt our work due to a large reduction in our funding from traditional church denominations. The major UK denominations are actually now spending far more on fresh expressions than ever before, but this funding is primarily going to regional and grass-roots level projects, rather than to one central FX organisation.
- How to adapt so we genuinely support the movement God has created around pioneering, fresh expressions and missional communities. The previous success of FX in embedding our practice and content means we are now in the midst of a true movement, not dependent on any individual. Our role is to serve the movement and help it flourish all the more.





OUR PARTNERS

Our six major denominational partners remain the same:

- Church of England
- Methodist Church
- Salvation Army
- Baptist Union
- United Reformed Church
- Church of Scotland

Each of these denominations are championing and resourcing new fresh expressions within their structures. We also continue in discussions and less formal network relationships with other denominations including the Church of God and Prophecy, Elim Pentecostal Church and the Roman Catholic Church.

Through these denominations, alongside them, and also in places far outside them, we continue to support fresh expressions of church that have been springing up all across the UK over the last two decades.

Major partners of Fresh Expressions include para-church agencies, umbrella groups for missional communities and training bodies. Our network partners are 24-7 Prayer, Anglican Church Planting Initiative, Awaken Movement, Church Army, Church Mission Society, Ground Level Network, Hope Together, Messy Church,

Rural Ministries, Stewardship, One Rock International and Space to Breathe. We're excited about where and how God will continue inspiring new fresh expressions of church and missional communities, and will continue to follow His lead in supporting pioneers wherever and however He calls them.



2020-21 ACHIEVEMENTS & HIGHLIGHTS

ENGAGING PIONEERS

We've created over **20 hours** of unique live content drawing on stories and research from **over 50 contributors** across the world and engaged with **over 10,000 viewers worldwide**.

Approximately **300 new people** have attended gatherings, webinars and vision events. Our mailing list has grown to just over 9,500 subscribers. Instagram has grown from **364 followers to 1,030**. Facebook from **6434 followers to 7,180** and Twitter from **9835 to 9917**.

NETWORKING & LISTENING

The Hubs we support are places for like-minded pioneers to come together, share their struggles and problems, find solutions and encouragement, and feedback on issues that the wider movement and the established need to listen to. Current groups are the **New Housing Hub**, **Rural Hub** and **Contemplative Hub**.

We also support a **Pioneers Hub**, for the pioneer leads in the major denominations to meet together. And there are Hubs within each of the denominations and across major networks, including **Messy Church** and **CMS**.

This year we pulled together a series of **Young Adults** listening evenings, to hear what this demographic is experiencing and what they want to say to the movement, and the wider church.

And the **FX Leadership Community** itself continues to play a key role in listening to the experience of pioneers on the ground, listening to the Holy Spirit, and seeking to respond in ways shaped by both.



2020-21 ACHIEVEMENTS & HIGHLIGHTS

EQUIPPING & RESOURCING

We've continued to develop learning communities around the material in our **Godsend** app. In the Church of England this is called the '**Greenhouse**' project; with the United Reformed Church its 'The Gathering'; and in the Methodist Church, '**Multipliers**'.

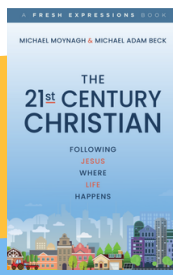
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The www.fxresourcing.org website has continued to develop, offering the Mission Shaped Ministry course and receiving over 14,000 views through the year.

We've been the UK distributors of a new book published in the USA entitled **The 21st Century Christian: Following Jesus Where Life Happens**. We've sold more than 1,000 copies, had a number of diocese and districts buy in bulk for their pioneers, and run several webinars to promote the book and encourage engagement.

BOARD DIVERSITY

In addition to the restructure at board level we've also sought to expand our diversity. Our trustees' average age has become much younger, we have more women and ethnic minorities on the team, and we represent a wider spread of UK church affiliations than previously.



REGISTERED COMPANY NUMBER: 03598030 (England and Wales)
REGISTERED CHARITY NUMBER: 1080103

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
FRESH EXPRESSIONS LIMITED**

FRESH EXPRESSIONS LIMITED

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FOR THE YEAR ENDED 31 MARCH 2021**

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FRESH EXPRESSIONS LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021**

TRUSTEES	R C Thorpe (resigned 14/1/21) S J Wild (resigned 7/5/20) K Openshaw (resigned 8/10/20) M R Sheard (resigned 13/5/21) A McCombe L M Newton Minister of Religion (appointed 10/4/20) M P Williamson Charity CEO (appointed 10/4/20) J A Jones (nee Dickin) Fundraising Officer (appointed 11/4/20) M R Harrison Bishop of the Church of England (appointed 14/1/21) A Buhari CEO & Founder (appointed 22/3/21) A Vertigan Minister of Religion (appointed 18/3/21)
REGISTERED OFFICE	Eagle House 28 Billing Road Northampton NN1 5AJ
REGISTERED COMPANY NUMBER	03598030 (England and Wales)
REGISTERED CHARITY NUMBER	1080103
AUDITORS	DNG Dove Naish LLP, Statutory Auditor Eagle House 28 Billing Road Northampton Northamptonshire NN1 5AJ
SOLICITORS	Anthony Collins Solicitors 134 Edmund Street Birmingham B3 2ES
BANKERS	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP

FRESH EXPRESSIONS LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Who we are

Fresh Expressions is a growing movement of everyday people across all denominations, starting new Christian communities in the nooks and crannies of people's everyday lives. From new housing to rural, urban to suburban, messy church and third age to forests, coffee shops, beaches, pubs, barns, online and even church buildings! Fresh Expressions of church can increasingly be found across the UK and around the world, helping those who would never approach a traditional church service to encounter the reality of Jesus.

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FX prayer

Gracious God,
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Break our hearts for what hurts You
Holy Spirit lead us always
to where You need us to be
Equip us to be a courageous movement
telling stories of hope
And proclaiming, in fresh ways,
the Good News to this generation;
to the glory of our Lord and Saviour, Jesus Christ
Amen

How We Work

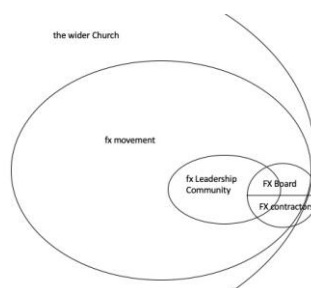
How do we structure a charity so it supports a genuine move of the Holy Spirit? How to support a movement that is led by God and not by any one individual?

That's the question the FX team have wrestled with in recent years, and has led to a new structure with a board, a leadership community and a group of paid contractors.

This year has been the first year of us fully implementing the below structure.

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FRESH EXPRESSIONS LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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...the FX contractors who serve the movement and help the individuals and networks within it to flourish through effective connecting, resourcing and communicating.

Public benefit

Fresh Expressions Limited's purpose has always been and will continue to encourage innovative ways of making church available to all members of the public. The Trustees have had regard to The Charities Commission guidance on public benefit. The Trustees believe that the activities of the Charity encourage faith and moral values across all communities and are available to all. The principle of embedding actually encourages even greater local community engagement and therefore benefit for all.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Early April 2020 saw a huge period of change for most charities due to the beginning of the Covid pandemic. For FX this was definitely the case; like many charities and ministries we adapted, holding more of our hubs and gatherings online, and broadcasting webinars to wide audiences.

But these adaptations came off the back of major structural changes we made in the previous year. This was our first year of fully implementing the new structure, guided by two major priorities:

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In this we feel the board and leadership community are working very effectively in providing the necessary governance, strategy and vision for the work, and our contractors are doing fantastic work in delivering great output at a fraction of the cost of the previous organisation.

Our six major denominational partners remain the same:

- o Church of England
- o Methodist Church
- o Salvation Army
- o Baptist Union
- o United Reformed Church
- o Church of Scotland

Each of these denominations are championing and resourcing new fresh expressions within their structures. We also continue in discussions and less formal network relationships with other denominations including the Church of God and Prophecy, Elim Pentecostal Church and the Roman Catholic Church.

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**ACHIEVEMENT AND PERFORMANCE
2020-21 Achievements & Highlights**

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Board Diversity:

In addition to the restructure at board level we've also sought to expand our diversity. Our trustees' average age has become much younger, we have more women and ethnic minorities on the team, and we represent a wider spread of UK church affiliations than previously.

FRESH EXPRESSIONS LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Financial Position

The balance of the charity's funds now stands at £177,076 including a restricted fund balance of £43,918.

Reserves Policy

The trustees consider the reserves currently held, as shown above to be more than adequate to meet all the resource demands of the future. The charity does not now have any employees and has arranged flexible contractor services to meet the light touch strategy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new directors

Directors are appointed by The Board of Directors.

Organisational structure

The Board of Directors meets three to four times a year and receives reports on finance and projects from contractors and specialist advisors. Interim board meetings are occasionally arranged between meetings.

Individual Directors have light touch operational responsibilities for specific areas of expertise and activity and contracts will be negotiated to both facilitate a light touch and ensure strategic focus.

Induction and training of new directors

Prospective directors undergo a formal briefing by the Chairman of the Board and other directors as appropriate. Relevant documents, procedures and policies are supplied in connection with the day- to- day running of the organisation as part of an induction plan. Any training or personal development needs in line with the roles and responsibilities of Board Directors are arranged as required.

Key management remuneration

The charity has no paid staff. Contractors are paid monthly and reviewed annually.

Risk management

The Directors review the activities of the charity on a regular basis for exposure to a range of risks and are satisfied that arrangements are in place to mitigate these.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Fresh Expressions Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

FRESH EXPRESSIONS LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, DNG Dove Naish LLP, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on the 10th December 2021 and signed on its behalf by:



.....
M P Williamson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF FRESH EXPRESSIONS LIMITED

Opinion

We have audited the financial statements of Fresh Expressions Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF FRESH EXPRESSIONS LIMITED

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of income, posting of unusual journals along with complex transactions and manipulating the charitable company's key performance indicators to meet targets. We discussed these risks with client management, designed audit procedures to test the timing of revenue, tested a sample of journals to confirm they were appropriate and reviewed areas of judgement for indicators of management bias to address these risks.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DNG Dove Naish LLP

for and on behalf of DNG Dove Naish LLP, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Eagle House
28 Billing Road
Northampton
Northamptonshire
NN1 5AJ

Date: 22 December 2021

FRESH EXPRESSIONS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	72,760	-	72,760	187,034
Charitable activities					
Resourcing	5	-	-	-	3,206
Networking		225	-	225	-
Other trading activities	3	13,259	4,946	18,205	10,564
Investment income	4	<u>389</u>	<u>-</u>	<u>389</u>	<u>630</u>
Total		86,633	4,946	91,579	201,434
EXPENDITURE ON					
Raising funds	6	4,349	-	4,349	525
Charitable activities					
Core/Running Costs	7	22,106	-	22,106	5,194
Resourcing		22,030	1,816	23,846	26,412
Networking		22,533	43,144	65,677	113,971
Total		<u>71,018</u>	<u>44,960</u>	<u>115,978</u>	<u>146,102</u>
NET INCOME/(EXPENDITURE)		15,615	(40,014)	(24,399)	55,332
Transfers between funds	18	<u>31,146</u>	<u>(31,146)</u>	<u>-</u>	<u>-</u>
Net movement in funds		46,761	(71,160)	(24,399)	55,332
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>86,396</u>	<u>115,079</u>	<u>201,475</u>	<u>146,143</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>133,157</u></u>	<u><u>43,919</u></u>	<u><u>177,076</u></u>	<u><u>201,475</u></u>

The notes form part of these financial statements

FRESH EXPRESSIONS LIMITED

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	14	560	-	560	747
CURRENT ASSETS					
Stocks	15	948	-	948	1,268
Debtors	16	8,171	1,203	9,374	10,445
Prepayments and accrued income		3,091	5,700	8,791	4,477
Cash at bank		<u>130,563</u>	<u>37,015</u>	<u>167,578</u>	<u>192,461</u>
		142,773	43,918	186,691	208,651
CREDITORS					
Amounts falling due within one year	17	<u>(10,175)</u>	-	<u>(10,175)</u>	<u>(7,923)</u>
NET CURRENT ASSETS					
		<u>132,598</u>	<u>43,918</u>	<u>176,516</u>	<u>200,728</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>133,158</u>	<u>43,918</u>	<u>177,076</u>	<u>201,475</u>
NET ASSETS					
		<u>133,158</u>	<u>43,918</u>	<u>177,076</u>	<u>201,475</u>
FUNDS					
Unrestricted funds	18			133,158	86,396
Restricted funds				<u>43,918</u>	<u>115,079</u>
TOTAL FUNDS					
				<u>177,076</u>	<u>201,475</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

FRESH EXPRESSIONS LIMITED

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10th December 2021 and were signed on its behalf by:



.....
M P Williamson - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Fresh Expressions Limited is an incorporated charity, limited by guarantee, registered in England and Wales. The charity's number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

Income

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.

Expenditure

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.

Allocation and apportionment of costs

Costs of charitable activities are analysed between the main areas of activity; networking, resourcing, project costs and core/running costs by direct allocation.

Tangible fixed assets

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

Computer equipment - 25% on reducing balance

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The directors are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The directors consider that the individual carrying values of assets are supportable by their value in use.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Financial instruments

Cash and cash equivalents in the Statement of Financial Position comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities (SOFA).

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the Statement of Financial Position. Finance costs and gains or losses relating to financial liabilities are included in the SOFA. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Significant judgements and estimates

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies above.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	1,437	1,570
Grants	66,016	143,904
Conference and other event income	<u>5,307</u>	<u>41,560</u>
	<u>72,760</u>	<u>187,034</u>

FRESH EXPRESSIONS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2021 £	2020 £
The Maclellan Foundation	-	60,523
The Salvation Army	45,000	55,000
Church of Scotland	21,016	13,381
Jerusalem Trust	-	15,000
	<u>66,016</u>	<u>143,904</u>

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
External income	11,943	9,660
Sales income	<u>6,262</u>	<u>904</u>
	<u>18,205</u>	<u>10,564</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	<u>389</u>	<u>630</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Other income	-	3,206
Other income	<u>225</u>	-
	<u>225</u>	<u>3,206</u>

6. RAISING FUNDS

Other trading activities

	2021 £	2020 £
Opening stock	1,268	1,221
Purchases	4,029	100
Closing stock	(948)	(1,268)
Bad debts	-	472
	<u>4,349</u>	<u>525</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Core/Running Costs	1,115	20,991	22,106
Resourcing	22,635	1,211	23,846
Networking	<u>65,677</u>	<u>-</u>	<u>65,677</u>
	<u>89,427</u>	<u>22,202</u>	<u>111,629</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Insurance	1,115	1,092
General costs and expenses	1,354	1,605
Consultancy	78,533	86,170
Web hosting and maintenance	3,733	3,184
Meeting rooms	-	34,350
Project expenditure	<u>4,692</u>	<u>10,947</u>
	<u>89,427</u>	<u>137,348</u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Core/Running Costs	807	20,184	20,991
Resourcing	<u>1,211</u>	<u>-</u>	<u>1,211</u>
	<u>2,018</u>	<u>20,184</u>	<u>22,202</u>

Support costs, included in the above, are as follows:

Management

	Core/Running Costs £	Resourcing £	2021 Total activities £	2020 Total activities £
Bank charges	620	-	620	780
Motor and travel	-	-	-	2,900
Expenses	-	1,211	1,211	2,110
Depreciation of tangible and heritage assets	<u>187</u>	<u>-</u>	<u>187</u>	<u>249</u>
	<u>807</u>	<u>1,211</u>	<u>2,018</u>	<u>6,039</u>

9. SUPPORT COSTS - continued
Other

	2021 Total activities £	2020 Total activities £
Unwinding of pension provision	<u>-</u>	<u>(24,000)</u>

Governance costs

	2021 Core/Running Costs £	2020 Total activities £
Auditors' remuneration for audit work	2,844	2,883
Auditors' remuneration for non audit work	17,340	20,959
Legal and professional fees	<u>-</u>	<u>2,348</u>
	<u>20,184</u>	<u>26,190</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration for audit work	2,844	2,883
Auditors' remuneration for non audit work	17,340	20,959
Depreciation - owned assets	<u>187</u>	<u>249</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Payments of £100 (2020: £926) were paid to 1 (2020: 3) Trustees during the year for the reimbursement of travel expenses incurred on behalf of the charity.

No further payments were made to Trustees during the period ended 31 March 2021.

FRESH EXPRESSIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

12. STAFF COSTS

	2021 £	2020 £
Other pension costs	-	(24,000)
	<u>-</u>	<u>(24,000)</u>

Pensions for the year are made up of the following:

	2021 £	2020 £
Defined contribution payments in the year	-	-
Defined benefit payments in the year	-	-
Unwinding of pension provision	-	(24,000)
	<u>-</u>	<u>(24,000)</u>

The average monthly number of employees during the year was as follows:

<u>2021</u>	<u>2020</u>
-------------	-------------

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	115,861	71,173	187,034
Charitable activities			
Resourcing	2,206	1,000	3,206
Other trading activities	3,974	6,590	10,564
Investment income	<u>630</u>	<u>-</u>	<u>630</u>
Total	122,671	78,763	201,434
EXPENDITURE ON			
Raising funds	525	-	525
Charitable activities			
Core/Running Costs	5,194	-	5,194
Resourcing	7,305	19,107	26,412
Networking	97,845	16,126	113,971
	<u>110,869</u>	<u>35,233</u>	<u>146,102</u>
Total	110,869	35,233	146,102
NET INCOME	11,802	43,530	55,332

FRESH EXPRESSIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	74,594	71,549	146,143
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>86,396</u>	<u>115,079</u>	<u>201,475</u>

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2020 and 31 March 2021	<u>3,915</u>
DEPRECIATION	
At 1 April 2020	3,168
Charge for year	<u>187</u>
At 31 March 2021	<u>3,355</u>
NET BOOK VALUE	
At 31 March 2021	<u>560</u>
At 31 March 2020	<u>747</u>

15. STOCKS

	2021 £	2020 £
Book and publications etc.	<u>948</u>	<u>1,268</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	9,839	10,912
Bad debt provision	(472)	(472)
Other debtors	<u>7</u>	<u>5</u>
	<u>9,374</u>	<u>10,445</u>

FRESH EXPRESSIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,045	3,030
Accruals	<u>9,130</u>	<u>4,893</u>
	<u>10,175</u>	<u>7,923</u>

18. MOVEMENT IN FUNDS

	At 1/4/20	Net movement	Transfers between	At
	£	in funds	funds	31/3/21
	£	£	£	£
Unrestricted funds				
General fund	86,396	15,616	31,146	133,158
Restricted funds				
The Maclellan Foundation	75,353	(44,207)	(31,146)	-
Godsend	20,136	918	-	21,054
Evangelism Animation	14,000	-	-	14,000
Australian Godsend App	<u>5,590</u>	<u>3,274</u>	<u>-</u>	<u>8,864</u>
	<u>115,079</u>	<u>(40,015)</u>	<u>(31,146)</u>	<u>43,918</u>
TOTAL FUNDS	<u>201,475</u>	<u>(24,399)</u>	<u>-</u>	<u>177,076</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	86,633	(71,017)	15,616
Restricted funds			
The Maclellan Foundation	-	(44,207)	(44,207)
Godsend	1,168	(250)	918
Australian Godsend App	<u>3,778</u>	<u>(504)</u>	<u>3,274</u>
	<u>4,946</u>	<u>(44,961)</u>	<u>(40,015)</u>
TOTAL FUNDS	<u>91,579</u>	<u>(115,978)</u>	<u>(24,399)</u>

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	74,594	11,802	-	86,396
Restricted funds				
The Maclellan Foundation	50,170	25,183	-	75,353
Godsend	21,379	1,757	(3,000)	20,136
Evangelism Animation	-	11,000	3,000	14,000
Australian Godsend App	-	5,590	-	5,590
	<u>71,549</u>	<u>43,530</u>	<u>-</u>	<u>115,079</u>
TOTAL FUNDS	<u>146,143</u>	<u>55,332</u>	<u>-</u>	<u>201,475</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,671	(110,869)	11,802
Restricted funds			
The Maclellan Foundation	60,523	(35,340)	25,183
Godsend	1,650	107	1,757
Evangelism Animation	11,000	-	11,000
Australian Godsend App	5,590	-	5,590
	<u>78,763</u>	<u>(35,233)</u>	<u>43,530</u>
TOTAL FUNDS	<u>201,434</u>	<u>(146,102)</u>	<u>55,332</u>

The Maclellan Foundation

Income received from The Maclellan Foundation is to be part of funding Training staffing and deliverance of their associated project for one year.

Godsend

Income has been received to fund the development and launch of a new training app called Godsend.

Evangelism Animation

Income has been received to fund the creation of an animated video promoting Evangelism.

Australian Godsend

Income has been received to fund the development and launch of Australian version of the Godsend app.

18. MOVEMENT IN FUNDS - continued

Transfers between funds

The transfer from the Maclellan fund to the General fund is for Maclellan expenditure in previous years that was allocated to the General fund.

19. EMPLOYEE BENEFIT OBLIGATIONS

20. RELATED PARTY DISCLOSURES

There were no related party transactions for year ended 31 March 2021, nor year ended 31 March 2020.

REGISTERED COMPANY NUMBER: 03598030 (England and Wales)
REGISTERED CHARITY NUMBER: 1080103

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
FRESH EXPRESSIONS LIMITED**

FRESH EXPRESSIONS LIMITED

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FOR THE YEAR ENDED 31 MARCH 2021**

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FRESH EXPRESSIONS LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021**

TRUSTEES	R C Thorpe (resigned 14/1/21) S J Wild (resigned 7/5/20) K Openshaw (resigned 8/10/20) M R Sheard (resigned 13/5/21) A McCombe L M Newton Minister of Religion (appointed 10/4/20) M P Williamson Charity CEO (appointed 10/4/20) J A Jones (nee Dickin) Fundraising Officer (appointed 11/4/20) M R Harrison Bishop of the Church of England (appointed 14/1/21) A Buhari CEO & Founder (appointed 22/3/21) A Vertigan Minister of Religion (appointed 18/3/21)
REGISTERED OFFICE	Eagle House 28 Billing Road Northampton NN1 5AJ
REGISTERED COMPANY NUMBER	03598030 (England and Wales)
REGISTERED CHARITY NUMBER	1080103
AUDITORS	DNG Dove Naish LLP, Statutory Auditor Eagle House 28 Billing Road Northampton Northamptonshire NN1 5AJ
SOLICITORS	Anthony Collins Solicitors 134 Edmund Street Birmingham B3 2ES
BANKERS	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP

FRESH EXPRESSIONS LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Who we are

Fresh Expressions is a growing movement of everyday people across all denominations, starting new Christian communities in the nooks and crannies of people's everyday lives. From new housing to rural, urban to suburban, messy church and third age to forests, coffee shops, beaches, pubs, barns, online and even church buildings! Fresh Expressions of church can increasingly be found across the UK and around the world, helping those who would never approach a traditional church service to encounter the reality of Jesus.

With over 30 years' experience of pioneering in creative and contextual ways, accompanied by robust theological research, reflections and reports on how Fresh Expressions have gathered and disciplined people who weren't connecting with traditional forms of church, we know all about the challenges and joys of pioneering, but more importantly we know this approach to mission works.

We're not a denomination. We're not a pathway to ordination. We're a grassroots movement filled with people who can't stop thinking about who isn't in church and want to do something about it. We're a band of misfits, visionaries, prophets, evangelists and creative entrepreneurs who can see what isn't there and have the grit and faith to go out, listen, love, serve, tell people about Jesus and work with their new communities to create a new and authentic expression of church that makes sense to them.

FX prayer

Gracious God,
Keep us ever mindful of Your presence
thankful for what has been and excited for what is to come
May we walk in humility
always hungry for more of You
Open our ears that we would always hear You
Break our hearts for what hurts You
Holy Spirit lead us always
to where You need us to be
Equip us to be a courageous movement
telling stories of hope
And proclaiming, in fresh ways,
the Good News to this generation;
to the glory of our Lord and Saviour, Jesus Christ
Amen

How We Work

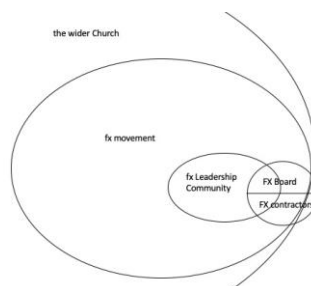
How do we structure a charity so it supports a genuine move of the Holy Spirit? How to support a movement that is led by God and not by any one individual?

That's the question the FX team have wrestled with in recent years, and has led to a new structure with a board, a leadership community and a group of paid contractors.

This year has been the first year of us fully implementing the below structure.

The purpose of the charity is "to serve the fresh expressions movement and help it flourish".

The relationships within and between the charity, the movement, the contractors and the leadership community can be illustrated as follows:



FRESH EXPRESSIONS LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The fx movement is served by the charity and the leadership community through:

- prophetic listening to the voice of the Spirit in the movement,
- advocating for contextual mission and fx practitioners,
- connecting individuals and networks enabling collaboration,
- affirming and championing these individuals and networks.

The purpose of the fx leadership community is to respond to and for the fx movement by 'fanning the flames' of the networks and holding a common vision for the movement. It also provides strategic guidance as to how the charity can best deploy the FX contractors.

The FX board provides governance and finance that enables the charity to offer...

...the FX contractors who serve the movement and help the individuals and networks within it to flourish through effective connecting, resourcing and communicating.

Public benefit

Fresh Expressions Limited's purpose has always been and will continue to encourage innovative ways of making church available to all members of the public. The Trustees have had regard to The Charities Commission guidance on public benefit. The Trustees believe that the activities of the Charity encourage faith and moral values across all communities and are available to all. The principle of embedding actually encourages even greater local community engagement and therefore benefit for all.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Early April 2020 saw a huge period of change for most charities due to the beginning of the Covid pandemic. For FX this was definitely the case; like many charities and ministries we adapted, holding more of our hubs and gatherings online, and broadcasting webinars to wide audiences.

But these adaptations came off the back of major structural changes we made in the previous year. This was our first year of fully implementing the new structure, guided by two major priorities:

- o How to adapt our work due to a large reduction in our funding from traditional church denominations. The major UK denominations are actually now spending far more on fresh expressions than ever before, but this funding is primarily going to regional and grass-roots level projects, rather than to one central FX organisation.
- o How to adapt so we genuinely support the movement God has created around pioneering, fresh expressions and missional communities. The previous success of FX in embedding our practice and content means we are now in the midst of a true movement, not dependent on any individual. Our role is to serve the movement and help it flourish all the more.

In this we feel the board and leadership community are working very effectively in providing the necessary governance, strategy and vision for the work, and our contractors are doing fantastic work in delivering great output at a fraction of the cost of the previous organisation.

Our six major denominational partners remain the same:

- o Church of England
- o Methodist Church
- o Salvation Army
- o Baptist Union
- o United Reformed Church
- o Church of Scotland

Each of these denominations are championing and resourcing new fresh expressions within their structures. We also continue in discussions and less formal network relationships with other denominations including the Church of God and Prophecy, Elim Pentecostal Church and the Roman Catholic Church.

Through these denominations, alongside them, and also in places far outside them, we continue to support fresh expressions of church that have been springing up all across the UK over the last two decades.

Major partners of Fresh Expressions include para-church agencies, umbrella groups for missional communities and training bodies. Our network partners are 24-7 Prayer, Anglican Church Planting Initiative, Awaken Movement, Church Army, Church Mission Society, Ground Level Network, Hope Together, Messy Church, Rural Ministries, Stewardship, One Rock International and Space to Breathe.

We're excited about where and how God will continue inspiring new fresh expressions of church and missional communities, and will continue to follow His lead in supporting pioneers wherever and however He calls them.

**ACHIEVEMENT AND PERFORMANCE
2020-21 Achievements & Highlights**

Engaging Pioneers:

We've created over 20 hours of unique live content drawing on stories and research from over 50 contributors across the world and engaged with over 10,000 viewers worldwide.

Approximately 300 new people have attended gatherings, webinars and vision events. Our mailing list has grown to just over 9,500 subscribers.

Instagram has grown from 364 followers to 1,030. Facebook from 6,434 followers to 7,180 and Twitter from 9,835 to 9,917.

Networking & Listening:

The Hubs we support are places for like-minded pioneers to come together, share their struggles and problems, find solutions and encouragement, and feedback on issues that the wider movement and the established need to listen to. Current groups are the New Housing Hub, Rural Hub and Contemplative Hub.

We also support a Pioneers Hub, for the pioneer leads in the major denominations to meet together. And there are Hubs within each of the denominations and across major networks, including Messy Church and CMS.

This year we pulled together a series of Young Adults listening evenings, to hear what this demographic is experiencing and what they want to say to the movement, and the wider church.

And the FX Leadership Community itself continues to play a key role in listening to the experience of pioneers on the ground, listening to the Holy Spirit, and seeking to respond in ways shaped by both.

Equipping & Resourcing:

We've continued to develop learning communities around the material in our Godsend app. In the Church of England this is called the 'Greenhouse' project; with the United Reformed Church its 'The Gathering'; and in the Methodist Church, 'Multipliers'.

We're also developing opportunities with other UK denominations, and supporting overseas versions with the United Methodist Church in the USA.

In partnership with the Uniting Church in Australia, we've developed a 'Down Under' version of the app with the stories and the media adapted to be relevant to that region of the world.

The www.fxresourcing.org website has continued to develop, offering the Mission Shaped Ministry course and receiving over 14,000 views through the year.

We've been the UK distributors of a new book published in the USA entitled *The 21st Century Christian: Following Jesus Where Life Happens*. We've sold more than 1,000 copies, had a number of diocese and districts buy in bulk for their pioneers, and run several webinars to promote the book and encourage engagement.

Board Diversity:

In addition to the restructure at board level we've also sought to expand our diversity. Our trustees' average age has become much younger, we have more women and ethnic minorities on the team, and we represent a wider spread of UK church affiliations than previously.

FRESH EXPRESSIONS LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Financial Position

The balance of the charity's funds now stands at £177,076 including a restricted fund balance of £43,918.

Reserves Policy

The trustees consider the reserves currently held, as shown above to be more than adequate to meet all the resource demands of the future. The charity does not now have any employees and has arranged flexible contractor services to meet the light touch strategy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new directors

Directors are appointed by The Board of Directors.

Organisational structure

The Board of Directors meets three to four times a year and receives reports on finance and projects from contractors and specialist advisors. Interim board meetings are occasionally arranged between meetings.

Individual Directors have light touch operational responsibilities for specific areas of expertise and activity and contracts will be negotiated to both facilitate a light touch and ensure strategic focus.

Induction and training of new directors

Prospective directors undergo a formal briefing by the Chairman of the Board and other directors as appropriate. Relevant documents, procedures and policies are supplied in connection with the day- to- day running of the organisation as part of an induction plan. Any training or personal development needs in line with the roles and responsibilities of Board Directors are arranged as required.

Key management remuneration

The charity has no paid staff. Contractors are paid monthly and reviewed annually.

Risk management

The Directors review the activities of the charity on a regular basis for exposure to a range of risks and are satisfied that arrangements are in place to mitigate these.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Fresh Expressions Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

FRESH EXPRESSIONS LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, DNG Dove Naish LLP, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on the 10th December 2021 and signed on its behalf by:



.....
M P Williamson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF FRESH EXPRESSIONS LIMITED

Opinion

We have audited the financial statements of Fresh Expressions Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF FRESH EXPRESSIONS LIMITED

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of income, posting of unusual journals along with complex transactions and manipulating the charitable company's key performance indicators to meet targets. We discussed these risks with client management, designed audit procedures to test the timing of revenue, tested a sample of journals to confirm they were appropriate and reviewed areas of judgement for indicators of management bias to address these risks.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DNG Dove Naish LLP

for and on behalf of DNG Dove Naish LLP, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Eagle House
28 Billing Road
Northampton
Northamptonshire
NN1 5AJ

Date: 22 December 2021

FRESH EXPRESSIONS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	72,760	-	72,760	187,034
Charitable activities					
Resourcing	5	-	-	-	3,206
Networking		225	-	225	-
Other trading activities	3	13,259	4,946	18,205	10,564
Investment income	4	<u>389</u>	<u>-</u>	<u>389</u>	<u>630</u>
Total		86,633	4,946	91,579	201,434
EXPENDITURE ON					
Raising funds	6	4,349	-	4,349	525
Charitable activities					
Core/Running Costs	7	22,106	-	22,106	5,194
Resourcing		22,030	1,816	23,846	26,412
Networking		22,533	43,144	65,677	113,971
Total		<u>71,018</u>	<u>44,960</u>	<u>115,978</u>	<u>146,102</u>
NET INCOME/(EXPENDITURE)		15,615	(40,014)	(24,399)	55,332
Transfers between funds	18	<u>31,146</u>	<u>(31,146)</u>	<u>-</u>	<u>-</u>
Net movement in funds		46,761	(71,160)	(24,399)	55,332
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>86,396</u>	<u>115,079</u>	<u>201,475</u>	<u>146,143</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>133,157</u></u>	<u><u>43,919</u></u>	<u><u>177,076</u></u>	<u><u>201,475</u></u>

The notes form part of these financial statements

FRESH EXPRESSIONS LIMITED

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	14	560	-	560	747
CURRENT ASSETS					
Stocks	15	948	-	948	1,268
Debtors	16	8,171	1,203	9,374	10,445
Prepayments and accrued income		3,091	5,700	8,791	4,477
Cash at bank		<u>130,563</u>	<u>37,015</u>	<u>167,578</u>	<u>192,461</u>
		142,773	43,918	186,691	208,651
CREDITORS					
Amounts falling due within one year	17	<u>(10,175)</u>	-	<u>(10,175)</u>	<u>(7,923)</u>
NET CURRENT ASSETS					
		<u>132,598</u>	<u>43,918</u>	<u>176,516</u>	<u>200,728</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>133,158</u>	<u>43,918</u>	<u>177,076</u>	<u>201,475</u>
NET ASSETS					
		<u>133,158</u>	<u>43,918</u>	<u>177,076</u>	<u>201,475</u>
FUNDS					
Unrestricted funds	18			133,158	86,396
Restricted funds				<u>43,918</u>	<u>115,079</u>
TOTAL FUNDS					
				<u>177,076</u>	<u>201,475</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

FRESH EXPRESSIONS LIMITED

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10th December 2021 and were signed on its behalf by:



.....
M P Williamson - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Fresh Expressions Limited is an incorporated charity, limited by guarantee, registered in England and Wales. The charity's number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

Income

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.

Expenditure

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.

Allocation and apportionment of costs

Costs of charitable activities are analysed between the main areas of activity; networking, resourcing, project costs and core/running costs by direct allocation.

Tangible fixed assets

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

Computer equipment - 25% on reducing balance

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The directors are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The directors consider that the individual carrying values of assets are supportable by their value in use.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Financial instruments

Cash and cash equivalents in the Statement of Financial Position comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities (SOFA).

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the Statement of Financial Position. Finance costs and gains or losses relating to financial liabilities are included in the SOFA. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Significant judgements and estimates

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies above.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	1,437	1,570
Grants	66,016	143,904
Conference and other event income	<u>5,307</u>	<u>41,560</u>
	<u>72,760</u>	<u>187,034</u>

FRESH EXPRESSIONS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2021 £	2020 £
The Maclellan Foundation	-	60,523
The Salvation Army	45,000	55,000
Church of Scotland	21,016	13,381
Jerusalem Trust	-	15,000
	<u>66,016</u>	<u>143,904</u>

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
External income	11,943	9,660
Sales income	<u>6,262</u>	<u>904</u>
	<u>18,205</u>	<u>10,564</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	<u>389</u>	<u>630</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Other income	-	3,206
Other income	<u>225</u>	-
	<u>225</u>	<u>3,206</u>

6. RAISING FUNDS

Other trading activities

	2021 £	2020 £
Opening stock	1,268	1,221
Purchases	4,029	100
Closing stock	(948)	(1,268)
Bad debts	-	472
	<u>4,349</u>	<u>525</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Core/Running Costs	1,115	20,991	22,106
Resourcing	22,635	1,211	23,846
Networking	<u>65,677</u>	<u>-</u>	<u>65,677</u>
	<u>89,427</u>	<u>22,202</u>	<u>111,629</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Insurance	1,115	1,092
General costs and expenses	1,354	1,605
Consultancy	78,533	86,170
Web hosting and maintenance	3,733	3,184
Meeting rooms	-	34,350
Project expenditure	<u>4,692</u>	<u>10,947</u>
	<u>89,427</u>	<u>137,348</u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Core/Running Costs	807	20,184	20,991
Resourcing	<u>1,211</u>	<u>-</u>	<u>1,211</u>
	<u>2,018</u>	<u>20,184</u>	<u>22,202</u>

Support costs, included in the above, are as follows:

Management

	Core/Running Costs £	Resourcing £	2021 Total activities £	2020 Total activities £
Bank charges	620	-	620	780
Motor and travel	-	-	-	2,900
Expenses	-	1,211	1,211	2,110
Depreciation of tangible and heritage assets	<u>187</u>	<u>-</u>	<u>187</u>	<u>249</u>
	<u>807</u>	<u>1,211</u>	<u>2,018</u>	<u>6,039</u>

FRESH EXPRESSIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

9. **SUPPORT COSTS - continued**
Other

	2021 Total activities £	2020 Total activities £
Unwinding of pension provision	<u>-</u>	<u>(24,000)</u>

Governance costs

	2021 Core/Running Costs £	2020 Total activities £
Auditors' remuneration for audit work	2,844	2,883
Auditors' remuneration for non audit work	17,340	20,959
Legal and professional fees	<u>-</u>	<u>2,348</u>
	<u>20,184</u>	<u>26,190</u>

10. **NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration for audit work	2,844	2,883
Auditors' remuneration for non audit work	17,340	20,959
Depreciation - owned assets	<u>187</u>	<u>249</u>

11. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Payments of £100 (2020: £926) were paid to 1 (2020: 3) Trustees during the year for the reimbursement of travel expenses incurred on behalf of the charity.

No further payments were made to Trustees during the period ended 31 March 2021.

FRESH EXPRESSIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

12. STAFF COSTS

	2021 £	2020 £
Other pension costs	-	(24,000)
	<u>-</u>	<u>(24,000)</u>

Pensions for the year are made up of the following:

	2021 £	2020 £
Defined contribution payments in the year	-	-
Defined benefit payments in the year	-	-
Unwinding of pension provision	-	(24,000)
	<u>-</u>	<u>(24,000)</u>

The average monthly number of employees during the year was as follows:

<u>2021</u>	<u>2020</u>
-------------	-------------

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	115,861	71,173	187,034
Charitable activities			
Resourcing	2,206	1,000	3,206
Other trading activities	3,974	6,590	10,564
Investment income	<u>630</u>	<u>-</u>	<u>630</u>
Total	122,671	78,763	201,434
EXPENDITURE ON			
Raising funds	525	-	525
Charitable activities			
Core/Running Costs	5,194	-	5,194
Resourcing	7,305	19,107	26,412
Networking	97,845	16,126	113,971
	<u>110,869</u>	<u>35,233</u>	<u>146,102</u>
Total	110,869	35,233	146,102
NET INCOME	11,802	43,530	55,332

FRESH EXPRESSIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	74,594	71,549	146,143
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>86,396</u>	<u>115,079</u>	<u>201,475</u>

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2020 and 31 March 2021	<u>3,915</u>
DEPRECIATION	
At 1 April 2020	3,168
Charge for year	<u>187</u>
At 31 March 2021	<u>3,355</u>
NET BOOK VALUE	
At 31 March 2021	<u>560</u>
At 31 March 2020	<u>747</u>

15. STOCKS

	2021 £	2020 £
Book and publications etc.	<u>948</u>	<u>1,268</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	9,839	10,912
Bad debt provision	(472)	(472)
Other debtors	<u>7</u>	<u>5</u>
	<u>9,374</u>	<u>10,445</u>

FRESH EXPRESSIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,045	3,030
Accruals	<u>9,130</u>	<u>4,893</u>
	<u>10,175</u>	<u>7,923</u>

18. MOVEMENT IN FUNDS

	At 1/4/20	Net movement	Transfers between	At
	£	in funds	funds	31/3/21
	£	£	£	£
Unrestricted funds				
General fund	86,396	15,616	31,146	133,158
Restricted funds				
The Maclellan Foundation	75,353	(44,207)	(31,146)	-
Godsend	20,136	918	-	21,054
Evangelism Animation	14,000	-	-	14,000
Australian Godsend App	<u>5,590</u>	<u>3,274</u>	<u>-</u>	<u>8,864</u>
	<u>115,079</u>	<u>(40,015)</u>	<u>(31,146)</u>	<u>43,918</u>
TOTAL FUNDS	<u>201,475</u>	<u>(24,399)</u>	<u>-</u>	<u>177,076</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	86,633	(71,017)	15,616
Restricted funds			
The Maclellan Foundation	-	(44,207)	(44,207)
Godsend	1,168	(250)	918
Australian Godsend App	<u>3,778</u>	<u>(504)</u>	<u>3,274</u>
	<u>4,946</u>	<u>(44,961)</u>	<u>(40,015)</u>
TOTAL FUNDS	<u>91,579</u>	<u>(115,978)</u>	<u>(24,399)</u>

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	74,594	11,802	-	86,396
Restricted funds				
The Maclellan Foundation	50,170	25,183	-	75,353
Godsend	21,379	1,757	(3,000)	20,136
Evangelism Animation	-	11,000	3,000	14,000
Australian Godsend App	-	5,590	-	5,590
	<u>71,549</u>	<u>43,530</u>	<u>-</u>	<u>115,079</u>
TOTAL FUNDS	<u>146,143</u>	<u>55,332</u>	<u>-</u>	<u>201,475</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,671	(110,869)	11,802
Restricted funds			
The Maclellan Foundation	60,523	(35,340)	25,183
Godsend	1,650	107	1,757
Evangelism Animation	11,000	-	11,000
Australian Godsend App	5,590	-	5,590
	<u>78,763</u>	<u>(35,233)</u>	<u>43,530</u>
TOTAL FUNDS	<u>201,434</u>	<u>(146,102)</u>	<u>55,332</u>

The Maclellan Foundation

Income received from The Maclellan Foundation is to be part of funding Training staffing and deliverance of their associated project for one year.

Godsend

Income has been received to fund the development and launch of a new training app called Godsend.

Evangelism Animation

Income has been received to fund the creation of an animated video promoting Evangelism.

Australian Godsend

Income has been received to fund the development and launch of Australian version of the Godsend app.

18. MOVEMENT IN FUNDS - continued

Transfers between funds

The transfer from the Maclellan fund to the General fund is for Maclellan expenditure in previous years that was allocated to the General fund.

19. EMPLOYEE BENEFIT OBLIGATIONS

20. RELATED PARTY DISCLOSURES

There were no related party transactions for year ended 31 March 2021, nor year ended 31 March 2020.

