Charity number: 1157050
Company number: 08950870

Freedom International NOW Ltd
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2026

Freedom International NOW Ltd
(A company limited by guarantee)

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Freedom International NOW Ltd
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Legal and administrative information

Charity number	1157050
Company registration number	08950870
Registered office	Unicorn House Station Close Potters Bar Hertfordshire EN6 1TL
Trustees	S Hedley Dr K Hedley
Secretary	S Hedley
Accountants	Kleinman Graham 2nd Floor, Unicorn House Station Close Potters Bar Hertfordshire EN6 1TL

Freedom International NOW Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026. The trustees, who are also directors of Freedom International NOW Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

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.

Statement of trustees' responsibilities

The trustees (who are also directors of Freedom International NOW Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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.

Small company provisions

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

On behalf of the board

.....
S Hedley
Director
28th September 2026

Freedom International NOW Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Freedom International NOW Ltd.

I report on the accounts of Freedom International NOW Ltd for the year ended 31 March 2026 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

As the trustees of the company (and also its directors for purpose of company law) you are responsible for the preparation of the financial statements in accordance with the reqirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that an audit is not required for this year under Part 16 of the 2006 Act and are eligible for independent examination. I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not compoly with the accounting requirements of section 396 of the 2006 Act 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 ; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recomended Practice for accounting and reporting by charities applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no 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.

.....

Jason S Bennett FCA
Independent examiner

28th September 2026

Freedom International NOW Ltd
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Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2026

	Notes	Unrestricted funds £	2026 Total £	2025 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	74,974	74,974	93,639
Total incoming resources		74,974	74,974	93,639
Resources expended				
Charitable activities	3	77,210	77,210	85,370
Governance costs	5	1,248	1,248	2,200
Total resources expended		78,458	78,458	87,570
Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year		(3,484)	(3,484)	6,069
Total funds brought forward		6,139	6,139	70
Total funds carried forward		2,655	2,655	6,139

The notes on pages 7 to 9 form an integral part of these financial statements.

Freedom International NOW Ltd
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Balance sheet
as at 31 March 2026
Company number: 08950870

	Notes	2026 £	2026 £	2025 £	2025 £
Current assets					
Cash at bank and in hand		3,115		6,599	
		3,115		6,599	
Creditors: amounts falling due within one year	8	(460)		(460)	
Net current assets			2,655		6,139
Net assets			2,655		6,139
Funds					
Unrestricted income funds			2,655		6,139
Total funds			2,655		6,139

The Balance Sheet continues on the following page.

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2026

In approving these financial statements as trustees of the company we hereby confirm:

For the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

Directors' responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of financial statements.

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

The financial statements were approved by the board on 14th August 2025 and signed on its behalf by:

.....
S Hedley
Director

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Statement of Recomended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary income

	Unrestricted funds £	2026 Total £	2025 Total £
Donations	74,974	74,974	93,639
	74,974	74,974	93,639

3. Costs of charitable activities - by fund type

	Unrestricted funds £	2026 Total £	2025 Total £
Charitable activities	77,210	77,210	85,370
	77,210	77,210	85,370

4. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2026 Total £	2025 Total £
Charitable activities	76,556	654	77,210	85,370
	76,556	654	77,210	85,370

5. Governance costs

	Unrestricted funds £	2026 Total £	2025 Total £
Other motor & travel expenses	255	255	-
Accountancy fees	494	494	544
IT expenses	311	311	1,581
Office expenses - Other	90	91	-
Training courses	49	49	-
Bank charges	49	49	75
	1,248	1,249	2,200

6. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

8. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	460	460

9. Company limited by guarantee

Freedom International NOW Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Freedom International NOW Ltd
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The following pages do not form part of the statutory accounts.

Freedom International NOW Ltd
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Detailed statement of financial activities

For the year ended 31 March 2026

	2026		2025	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income				
Donations		74,974		93,639
		74,974		93,639
Total incoming resources from generating funds		74,974		93,639
Total incoming resources		74,974		93,639

Freedom International NOW Ltd
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Detailed statement of financial activities

For the year ended 31 March 2026

		2026 £		2025 £
Charitable activities				
Charitable activities				
Activities undertaken directly				
Gifts to the homeless	52,500		31,640	
General gifts and grants	24,056		52,856	
		76,556		84,496
Support costs				
Consultancy fees	466		340	
Advertising and marketing	188		534	
		654		874
Charitable activities total expenditure		77,210		85,370
Total charitable activity expenditure		77,210		85,370
Governance costs				
Activities undertaken directly				
Other motor & travel expenses	255		-	
Accountancy fees	494		544	
IT expenses	311		1,581	
Office expenses - Other	91		-	
Training courses	49		-	
		1,200		2,125
Support costs				
Bank charges	49		75	
		49		75
Total governance costs		1,249		2,200
Net incoming/(outgoing) resources for the year		(3,485)		6,069