

Freedom in Christ Ministries International

(A Charitable Incorporated Organisation)

Report and Unaudited Financial Statements
For the Year Ended 31st December 2025

Charity number 1160065

Freedom in Christ Ministries International

Report and Unaudited Financial Statements for the year ended 31 December 2025

Contents

Reference and Administrative Information	3
Structure, Governance and Management	4
Objectives and Activities	4
Achievements and Performance	5
Plans for Future Periods	5
Financial Review	5
Statement of Trustees Responsibilities	7
Independent Examiner's Report to the Trustees	8
Statement of the Unaudited Financial Activities for the year ended 31 December 2025	9
Balance Sheet for the year ended 31 December 2025	10
Notes forming part of the financial statements for the year ended 31 December 2025	11-14

Reference and Administrative Information

Charity Name	Freedom in Christ Ministries International
Charity Registration No.	1160065
Principal Office address	4 Beacontree Plaza Gillette Way Reading Berks RG2 0BS

Trustees

Rodney Woods (UK) Chair
Natali Alonso Hernadez (Brazil)
John Fugate (USA)
Raffic Osman (Netherlands)

Executive Director

Stephen Goss

Bankers

CAF Bank Ltd, Kings Hill, Kent ME19 4JQ

Independent examiner

Robinsons Consulting Limited
5 Underwood Street,
London
N1 7LY

Structure, Governance and Management

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO), incorporated on 17 October 2014 and registered as a charity on 21 January 2015. The CIO was established under a Constitution which established its objects and powers and set out how it should be governed.

Recruitment and Appointment of Trustees

Under the terms of the CIO's Constitution, members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected. Trustees are each elected to represent a particular geographic region of the world: Africa; Asia Pacific; Europe; Latin America; and North America and The Caribbean. Nominations are made by Freedom In Christ's offices and Representatives in each region and are voted on by all of our offices and Representatives around the world.

Organisational Structure

Day to day operational leadership is delegated by the Board of Trustees to an Executive Director (ED) who is supported by a management team and a team of area directors. The Board of Trustees is a policy-making Board, having adopted the Carver principles of governance. It sets policies that limit the freedom of the Executive Director where that is needed and sets policies for the strategic ends of the Charity for a rolling 3-5 year plan that is reviewed each year. For governance, the Board of Trustees interfaces only with the ED, who is free to make decisions within the bounds of the strategic plan and governance parameters. The ED provides a report to the quarterly Board meetings that records progress against objectives and the strategic plan, and any exceptions to governance parameters.

Related Parties

A number of non-profit organisations around the world have agreed to conduct joint ministry under the aegis of the CIO according to the terms set out in a Joint Ministry Agreement that each one reaffirms annually. These are referred to as "National Offices" or "Partner Ministries".

Objectives and Activities

Charitable Objects

The Object of the CIO is, for the public benefit, the advancement of the Christian faith in accordance with its Statement of Faith and Core Values in such ways as the charity trustees may from time to time decide.

Primary Objective

The mission of FICMI is to glorify God by equipping the Church worldwide, enabling it to make fruitful disciples by establishing its people, marriages and ministries alive and free in Christ through genuine repentance and faith in God.

Activities in Support of the Primary Objective

FICMI's main activities are:

- Oversee the creation, translation and effective distribution of discipleship resources for church leaders around the world.

- Manage the establishment of National Representatives in new countries as opportunities arise.
- Oversee National Representatives, National Offices and Partner Ministries in order that they become more and more established, mature and effective.

Achievements and Performance

We continue to see new national leaders added throughout the world with leaders appointed.

We successfully raised the funds to film our new Freedom In Christ Marriage Course. A Spanish version of Lightbringers, our resource for children, was launched and has been very well received.

We are now able to provide our national offices with professional websites complete with customer relationship management system. These are hosted centrally.

We have seen encouraging results from the use of AI to translate and dub our video material into other languages much more quickly than we have been able to do using traditional methods.

Our Leadership Team met face-to-face in Krakow, Poland.

Plans for Future Periods

A number of significant new resources for churches are being developed, including The Freedom In Christ Marriage Course, Becoming the Church God Desires, and Freed ToFlourish Together.

Our new Discipleship Hub, an online hub for our resources, will finally launch in 2026.

Financial Review

Presentation of the financial statements

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2016.

The accounts (financial statements) have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following the Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Reserves Policy

The Trustees have set a policy on reserves that there should be sufficient for normal expenditure of a minimum of 3 months, and maximum of 12 months. Unfortunately, with the continued significant investment in the Discipleship Hub and focussed fundraising for the Marriage Course during the financial year, the general reserve remained below this range. Steps continue to be taken to ensure that the organisation has sufficient cash flow to operate and is beginning to build up general reserves. This situation will be kept under review and

any necessary steps will be taken to safeguard the assets and reputation of the organisation and the interests of its stakeholders.

Investment Policy

The Charity therefore does not seek to invest for the sake of income.

Principal funding resources

The total income from all sources for the year ended 31 December 2025 was £405,303 (2024: £240,140) and total expenditure £339,852 (2024: £291,952). Unrestricted income was £256,894 (2024: £194,686) and expenditure was £254,408 (2024: £248,484). Unrestricted Income came mainly from Generated Income through Material Sales, Streaming and Event or Programme Subscriptions 54%, Donations 32% and Royalties 14%.

The mix of income sources and pricing policies are periodically reviewed to ensure sustainability of the ministry into the future.

The Charity has no physical office and makes good use of open-source web-based systems to facilitate on-line giving to specific projects. Administrative costs are well below 10% of total expenditure. Charitable activities include conferences and workshops around the world, and the development of resources for churches.

Statement of Trustees Responsibilities

The Charities Act requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the directors should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' Report.

Members of the Trustee Body

The Trustees who served during the year and up to the date of this report are set out on page 4. Approved by the Trustees on 24 March 2026 and signed on their behalf by:

SIGNED SECURELY
Rodney Woods
14/08/2026 at 5:01:48 PM UTC

Rodney Woods (Chair of Trustees)

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts for Freedom in Christ Ministries International for the year ended 31 December 2025 which are set out on the attached pages 9-14.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joseph Robinson FCCA
Robinsons Consulting Limited
Chartered Certified Accountants
5 Underwood Street
London
N1 7LY
Date: 17/08/2026

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 December 2025

	Note	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
General Donations (including tax recovered)	3	77,579	59,230	136,809	87,228
Donations for International Meeting (inc tax recovered	3	5,771	-	5,771	1,936
Donations for creation of new resources	3	-	89,179	89,179	22,083
Investment income		66	-	66	42
Incoming resources from charitable activities					
Materials sales		76,593	-	76,593	51,251
Streaming Income		27,683	-	27,683	19,252
Platform Fees		11,754	-	11,754	16,883
Event Income		22,906	-	22,906	6,262
Speaking Fees		-	-	-	-
Royalties		34,542	-	34,542	35,203
Total incoming resources		**256,894**	**148,409**	**405,303**	**240,140**
Resources expended					
Cost of generating voluntary income	4	7,359	-	7,359	8,063
Cost of charitable activities	4	239,550	85,444	324,994	276,178
Costs of governance	4	7,499	-	7,499	7,711
Costs of administrative support	4	-	-	-	-
Total resources expended		**254,408**	**85,444**	**339,852**	**291,952**
Net incoming resources					
Total funds at 1 January 2025 b/fwd		**3,438**	**19,615**	**23,053**	**74,865**
Net income / (expenditure) for the year		**2,486**	**62,965**	**65,451**	**(51,812)**
Transfers between funds	12	**24**	**(24)**	**-**	**-**
Total funds at 31 December 2025 c/fwd	12	**5,948**	**82,556**	**88,504**	**23,053**

Balance Sheet as at 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**7**		**-**		245
Current assets					
Stock		**5,931**		3,190	
Debtors	**8**	**99,523**		45,521	
Cash at bank and in hand		**46,205**		35,709	
		151,659		84,420	
Creditors: amounts falling due within one year	**9**	**53,155**		61,612	
Net current assets			**98,504**		22,808
Creditors: amounts falling due after one year	**10**		**10,000**		-
Net assets	**11**		**88,504**		23,053
Funds					
Unrestricted funds			**5,948**		3,438
Restricted funds			**82,556**		19,615
Total funds	**12**		**88,504**		23,053

In preparing these financial statements:

(a) The trustees are of the opinion that the charity is entitled to the exemption from audit conferred by Section 477 of the Companies Act 2006;
(b) No notice has been deposited under Section 476 of the Companies Act 2006, and
(c) The trustees acknowledge their responsibilities for:
(i) ensuring that the charity keeps accounting records which comply with Section 386 of the Companies Act 2006, and section 132 of the Charities Act 2011, and
(ii) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its income and expenditure for the financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the charity.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard FRS102 effective (Jan 2015).

Approved by the trustees on 24 March 2026 and signed on their behalf by:

SIGNED SECURELY
Rodney Woods
14/08/2026 at 5:01:48 PM UTC

Rodney Woods (Chair of Trustees)

Notes forming part of the financial statements for the year ended 31 December 2025

1. Accounting policies.

a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 published on 16 July 2014, the Financial Reporting Standard FRS 102 (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Voluntary income is received by way of donations, gifts and tax recoverable, and is included in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

c) Investment income is included when receivable.

d) Incoming resources from sales of materials is included when receivable.

e) Resources expended are recognised in the period in which they are incurred.

f) Expenditure is recognised on an accruals basis. Details of the allocation of this expenditure is shown under Note 4 headed, "Total Resources Expended".

g) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, Computer equipment is depreciated over 3 years, all other items over 4 years. Items of equipment are capitalised where the purchase price exceeds £250.

h) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose.

i) Restricted funds are to be used for specific purposes as laid down by the donors.

2. Taxation

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

3. Donations received (including tax recoverable)	**2025**	**2024**
This comprises:	**£**	**£**
General Donations	77,579	63,857
Donations for International Meeting	5,771	1,936
Donations for New Resources	89,179	22,083
Restricted Donations - Translations	-	-
Restricted Donations - Other	59,230	23,371
	231,759	**111,247**

4. **Total Resources Expended**

	Cost of generating voluntary income	Cost of charitable activities	Cost of governance	Costs of adminis-trative support	Total 2025	Total 2024
Unrestricted	£	£	£	£	£	£
Staff costs	5,453	84,627	4,741	-	94,821	88,343
Employer's National Insurance	130	2,138	119	-	2,387	3,786
Pension	1,711	24,774	1,394	-	27,879	42,087
Contractor costs	-	20,701	-	-	20,701	24,612
Marketing	-	-	-	-	-	486
Internet site expenses	-	18,041	-	-	18,041	21,462
Cost of Material sales	-	37,376	-	-	37,376	46,091
Royalties payable	-	633	-	-	633	405
Commission payable	-	13,175	-	-	13,175	3,146
FICMI Overseas visits	-	1,336	-	-	1,336	605
FICMI UK Travel	-	1,188	-	-	1,188	3,182
Event Costs	-	12,112	-	-	12,112	-
International Meetings	-	15,604	-	-	15,604	9,522
Sundry International expenses	65	62	245	-	372	141
Computer & Software	-	880	-	-	880	1,079
Independent Examination	-	-	1,000	-	1,000	1,000
Professional fees	-	-	-	-	-	-
Depreciation	-	245	-	-	245	345
Exchange rate variance	-	6,088	-	-	6,088	1,696
Bank/Paypal charges	-	570	-	-	570	496
Total unrestricted	7,359	239,550	7,499	-	254,408	248,484
Restricted						
Translations	-	-	-	-	-	-
Other	-	85,444	-	-	85,444	43,468
Total restricted	-	85,444	-	-	85,444	43,468
Combined total	**7,359**	**324,994**	**7,499**	**-**	**339,852**	**291,952**

5. Staff Costs	**2025 Unrestricted Funds**	**2025 Restricted Funds**	**2025 Total**	**2024 Total**
Wages & Salaries	94,821	-	94,821	91,958
Employer's National Insurance	2,387	-	2,387	3,924
Pension costs	27,879	-	27,879	42,376
	125,087	-	125,087	138,258

Staff costs include restricted related staff costs

The average number of full time equivalent employees:

All categories	3.0	3.0

Pension costs represent contributions made to a defined contribution scheme. Outstanding contributions at year end are shown in creditors.

6. Trustees expenses & remuneration

There were no trustee expenses or remuneration during the current year

Notes forming part of the financial statements for the year ended 31 December 2025 (cont'd)

7. Tangible fixed assets

	Office & IT equipment £	Office & IT equipment £
Cost		
At 1 January 2025	4,347	4,347
Additions in the year	-	-
Disposals in the year	(1,160)	(1,160)
At 31st December 2025	3,187	3,187
Depreciation		
At 1 January 2025	4,102	4,102
Charge for the year	245	245
Disposals in the year	(1,160)	(1,160)
At 31st December 2025	3,187	3,187
Net book value at 31st December 2025	-	-
Net book value at 31st December 2024	245	245

8. Debtors

	£	£
Trade debtors	91,127	31,701
Other Debtors and Prepayments	8,396	13,820
	99,523	**45,521**

9. Creditors: amounts falling due within one year

	£	£
Trade creditors	30,004	18,165
Taxation and social security	1,284	2,211
Pension	1,265	34,561
Interest Free Loan	12,000	-
Other creditors and accruals	8,602	6,675
	53,155	**61,612**

10. Creditors: amounts falling due after one year

	£	£
Interest Free Loan	**10,000**	**-**

11. Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	-
Current assets	57,451	94,208	151,659
Current liabilities	(41,503)	(11,652)	(53,155)
Non-current liabilities	(10,000)	-	(10,000)
Net assets at 31 December 2025	**5,948**	**82,556**	**88,504**

Notes forming part of the financial statements for the year ended 31 December 2025 (cont'd)

12. Movements in funds

	At 1st January 2025	Incoming Resources	Outgoing Resources	Transfers	At 31st December 2025
	£	£	£	£	£
Unrestricted funds:	3,438	256,894	254,408	24	5,948
Restricted funds:					
Translations					
Russian Course	726	-	-	-	726
Translation Fund	5,401	-	3,152	-	2,249
Total Translations	6,127	-	3,152	-	2,975
Other					
Jamaica Recovery Support	-	1,002	-	-	1,002
Italy Funding	1,089	29	927	-	191
Youth Resource Fund	222	2,297	1,501	-	1,018
Asia Pacific Fund	2,276	-	87	-	2,189
France Fund	5,712	4,439	8,893	-	1,258
Africa Fund	-	8,490	6,723	(24)	1,743
Quantum Leap Fund	-	1,217	1,217	-	-
New Publications Manager support	18	-	18	-	-
Faith, Freedom & Fruitfulness	-	86,882	46,686	-	40,196
Latin America Director support	1,647	12,248	13,431	-	464
LATAM Development Grant Fund	-	26,436	-	-	26,436
Africa Area Director support	1,924	3,269	2,171	-	3,022
European Area Director support	600	2,100	638	-	2,062
Total Other	13,488	148,409	82,292	(24)	79,581
Total Restricted funds	19,615	148,409	85,444	(24)	82,556
Total funds	23,053	405,303	339,852	-	88,504

13. Independent Examination Fee

	2025	2024
	£	£
Fees payable to the independent examiner for Independent Examination of the Financial Statements	1,000	1,000

14. Related party transactions

During the year, the charity received an interest-free, unsecured loan of £23,000 from Steve Goss (Executive Director and member of the Key Management Personnel). At the end of the financial year, the outstanding balance of the loan was £22,000.