

FireStarters

a generation set on fire for Jesus to be sparks of revival

FIRESTARTERS (SCIO)

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

YEAR ENDED 31 AUGUST 2018



OSCR

Scottish Charity Regulator

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Registered SCIO

SC033725

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**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2018**

The trustees present their report and the financial statements of the charity for the year ended 31 August 2018.

Reference and administrative information

Charity name: FireStarters (SCIO)

Also known as: FireStarters (UK) / FireStarters

Charity registration number: SC033725

Registered office: 29 Glenvilla Circle, Paisley, Renfrewshire, PA2 8TS

Bankers: Royal Bank of Scotland plc, 8 Church Street, Johnstone, PA5 8DX

Website: www.firestartersuk.org

Facebook: www.facebook.com/firestartersUK

Twitter: @FireStartersUK

Trustees

The following served as charity trustees during the year and continue to serve on an ongoing basis up to the date of this report:

Anthony D Allan
Esther Brombley
Gaynor Murebwa appointed 15 March 2018
John P Kynaston
David McGregor

The following also served as charity trustees during the year:

Jeanette E A Allan resigned 15 March 2018

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing document

FireStarters (SCIO) (“the charity”) is a Scottish Charitable Incorporated Organisation number SC033725 and is governed by its written constitution which was adopted by the trustees on 3 June 2015. The SCIO was incorporated on 10 August 2015 as a result of the conversion of a charitable company (SC235862, FireStarters (UK) Limited) which was originally incorporated on 23 August 2002.

Appointment of trustees

The charity’s trustees are appointed or re-appointed by members annually at the Annual General Meeting and in accordance with the terms contained in the charity’s constitution.

Administrative Structure

The trustees are responsible for the overall direction of the charity and serve on a voluntary basis.

OBJECTIVES & ACTIVITIES

The purposes of the charity are:

- The advancement of the Christian religion by:
 - Training and equipping young leaders in the Christian faith;
 - Promoting the Christian worship of God;
 - Promoting radically pure and godly Christian lifestyle among young people;
 - Teaching young people to hear and obey God’s voice, to read and live by his Word, and to be empowered by his Holy Spirit all as in accordance with the Christian gospel;
 - Promoting the message of the Christian gospel amongst young people;
 - Enabling young people to consistently live and share the Christian faith in relevant ways;
 - Promoting, assisting, and encouraging young people’s personal growth in the Christian faith;
 - Promoting, participating in and encouraging participation in Christian revival;
 - Promoting youth evangelism, discipleship and training in the Christian faith;
 - Promoting and establishing youth weekends, camps, outreaches, and holidays for the promotion of the Christian faith;
 - Providing and establishing facilities for use in the promotion of the Christian faith;
 - Creating opportunities for young people to be involved in Christian evangelism and Christian mission;
 - Creating a safe and positive environment conducive to Christian growth amongst young people;
 - Promoting Christian servant hood, caring and teaching Christian responsibility and love;
 - Promoting, assisting and encouraging acts of Christian service and charity;
 - Assisting Christian churches in promoting the Christian faith;
 - Assisting Christian churches in youth work and outreach;
 - Teaching young people to pray and believe in God’s ability to do all things in accordance with the Christian gospel;
 - Promoting Christian values;
 - Providing resources and finances for the promotion of the Christian faith, the relief of persons who are in conditions of need, hardship, poverty, age or sickness, as the charity shall in its absolute discretion determine;
 - Making gifts in cash or in kind for such charitable purposes as the charity shall in its absolute discretion determine.

- The advancement of citizenship or community development by:
 - Providing training for young people in taking a lead in community activities;
 - Providing practical help to people in the communities we serve – with a particular focus on the disadvantaged and vulnerable;
 - Giving teaching on our responsibilities for wider society and promoting the concept that we put others before ourselves.
- The advancement of the arts, heritage, culture or science by:
 - Providing an outlet for the performance of drama, music and dance;
 - Providing a safe place for young people to test out and develop their interest in performing arts.
- The promotion of religious or racial harmony by:
 - Teaching that no matter what our own beliefs or traditions are, we all have a primary goal to love one another:
 - Never resorting to violence or hatred
 - Never to insult or condemn
 - To respect other people's right to an opinion and to make their own choices.

The main activities of the charity involve running residential and non-residential weekends, bringing together young people to disciple them in the Christian faith, and encourage friendships, community engagement, and the development of the attendees' confidence and life skills.

ACHIEVEMENTS & PERFORMANCE

Significant highlights, events and developments of note in the year include the following:

In relation to activities:

- This was the first year that operations were led by Joshua Park and Anthony Allan having benefitted from a 6-month handover period with Lynn Howson.
- A special anniversary celebration was held on 30th September 2017. This celebrated Lynn Howson's 21 years of service to the charity and welcomed Joshua and Anthony as the new project leaders.
- Continuation of the monthly FireStarters weekends bringing together up to 60 young people from across Scotland. This year we held weekends and partnered with churches in Bearsden, Lanark, Paisley, Bridgeton, Pencaitland, and the Youth With A Mission bases in Oban and Seamill.
- We have continued to provide training and support for our young leaders in FireStarters at regular leaders' events.
- Our regular team meetings were held at the shared office space at 8-10 Silk Street, Paisley. As in the previous year this accommodation was provided rent free.
- In addition, to our regular weekends, we also held a summer outreach in Wales in July 2018 which was a great success.

In relation to funding:

- Ongoing financial support from young people, their families and friends and church members through the ongoing promotion of our Family Membership Scheme.
- Continued participation by supporters in the Gift Aid scheme and occasional gift donations from other supporters.
- Continued funding from Souter Charitable Trust to assist us with ongoing running costs.

We are grateful to all our supporters and wish to thank them for their ongoing commitment and encouragement.

FINANCIAL REVIEW

The charity reported a surplus of £240 (2017: £11,895) for the year and has accumulated reserves of £19,919 (2017: £19,679) as at the year end. Voluntary donations continue to be the main source of income, including the participation by some donors in the Gift Aid scheme.

The main area for expenditure continued to be the charitable activities including the expenditure relating to running residential weekends and other activities for young people, with the greatest spends in the areas of travel, food, accommodation and insurance as well as the various costs involved in the running of the charity office.

Reserves policy

The trustees' policy is to maintain unrestricted funds (ie. funds not committed or invested in fixed assets) at a level that equates to approximately six months unrestricted expenditure. The charity's unrestricted reserves at 31 August 2018 amounted to £19,098 (2017: £19,372) which, although above the required level, was acceptable to the trustees.

Risk Management

The charity trustees frequently review the risks to which the charity is exposed and take all sensible measures to reduce such risk or provide insurance cover where this is possible. All major insurable risks are subject to normal charity and employer's insurance. The trustees require that risk assessments are carried out for all its activities and take such remedial action as indicated by these assessments. The charity has written policies in relation to Health & Safety, Data Protection, Equal Opportunities and Child Protection which are communicated at least on an annual basis to all staff and volunteers, who are instructed to follow these policies at all times. The senior management are advised on Fire Safety issues by an external consultant volunteer to ensure compliance with regulation. The charity is a member of the Churches Child Protection Advisory Service and receives advice and updates on a regular basis from them on matters concerning Child Protection. In addition, all volunteers are required to have police checks before working with us through the Central Registered Body in Scotland. Contractual risks are reviewed before being entered into to assess that they could not significantly impact upon the charity's ability to fulfil its objectives. Expenditure is monitored and the financial situation examined by the Treasurer on a monthly basis so as to minimise any areas of potential financial risk.

Statement of Trustees responsibilities

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that the accounts comply with current statutory requirements and those of the charity's constitution.

Independent examination

The trustees recommend that the accounts are independently examined and Mr Iain Higgins was appointed as independent examiner. The trustees recommend that the services of Mr Higgins are utilised until further notice.

This report was approved by the trustees on 24 January 2019 and signed on their behalf by

David McGregor
Treasurer

**INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 AUGUST 2018**

I report on the accounts of FireStarters (SCIO) for the year ending 31 August 2018 which are set out on pages seven to ten.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanation from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations

have not been met, or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Iain Higgins FCCA

5 Hillcrest Avenue
Duntocher
Clydebank
G81 6PD

29 May 2019

FireStarters (SCIO)
SC033725

RECEIPTS & PAYMENTS ACCOUNT
YEAR ENDED 31 AUGUST 2018

		Unrestricted £	Restricted £	2018 Total £	2017 Total £
RECEIPTS	Note				
Donations		9,932	1,755	11,687	25,009
Grants	2	2,000	-	2,000	2,000
Charitable Activities	3	4,245	-	4,245	3,986
Investment income		6	-	6	2
Rent from land and buildings		-	-	-	1,050
Total Receipts		16,183	1,755	17,938	32,047
PAYMENTS					
Charitable Activities	4	14,873	1,241	16,114	17,943
Gifts and Donations	6	987	-	987	1,859
Purchase of equipment		222	-	222	-
Governance	7	375	-	375	350
Total Payments		16,457	1,241	17,698	20,152
Surplus / (deficit) before transfers		(274)	514	240	11,895
Transfers		-	-	-	-
Surplus / (deficit) after transfers		(274)	514	240	11,895

FireStarters (SCIO)
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STATEMENT OF BALANCES
AS AT 31 AUGUST 2018

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
BANK AND CASH IN HAND				
Opening balances	19,372	307	19,679	7,784
Surplus / (deficit) for the year	(274)	514	240	11,895
Closing balances	19,098	821	19,919	19,679
OTHER ASSETS				
Gift Aid Tax Rebate	811	-	811	2,437
Vehicle (estimated current market value)	4,500	-	4,500	4,500
Musical equipment	181	-	181	181
Computer equipment	787	-	787	787
Circus equipment	178	-	178	178
Cleaning equipment	210	-	210	-
Total Other Assets	6,667	-	6,667	8,083
LIABILITIES				
Independent Examiner's Fee	375	-	375	350
Volunteer expenses	-	-	-	-
RBS MasterCard	-	-	-	538
Total Liabilities	375	-	375	888

Approved by the trustees on 24 January 2019 and signed on their behalf by

David McGregor
Treasurer

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2018

1. Basis of accounting

These accounts have been prepared on a Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Grants received

Grants were gratefully received from the following during the year:

		2018 (£)	2017 (£)
Souter Charitable Trust	unrestricted	2,000	2,000
Total Grants received		2,000	2,000

3. Charitable activities income

		2018 (£)	2017 (£)
Weekend donations	unrestricted	3,410	3,986
Merchandise sales	unrestricted	340	-
Other charitable activities	unrestricted	495	
Total Charitable activities income		4,245	3,986

4. Charitable Activities expenditure

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Travel	3,568	1,005	4,573	6,787
Food	3,214	-	3,214	2,606
Accommodation	1,574	176	1,750	2,449
Insurance	1,550	-	1,550	1,106
Printing and publicity	1,076	-	1,076	12
Merchandise purchases	780	-	780	-
Computer costs	800	-	800	321
Other charitable activities	527	60	587	815
Resource materials	453	-	453	537
Website / Email admin	449	-	449	457
Telephone	362	-	362	368
Postages	274	-	274	265
Office costs	86	-	86	251
Bank charges	85	-	85	132
Visiting speakers	50	-	50	-
First Aid / Health & Safety	25	-	25	22
Project Leadership	-	-	-	1,000
Heat and Light	-	-	-	585
Conference fees	-	-	-	230
Total Charitable activities expend.	14,873	1,241	16,114	17,943

5. Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities. The charity is also not registered for VAT, and any expenditure includes any VAT charged.

6. Grants & Donations made

Gifts to external organisations and individuals are considered by the trustees on the basis of need and are only made to those organisations and activities which are compatible with the charitable objectives of the charity. No gifts were made to political parties. During the year, grants totalling £887 (2017: £1,253) and ranging from £30 to £417 were paid to 4 individuals (2017: 9) in accordance with the charity's objectives. The following grants were paid out to organisations by the charity:

	2018 (£)	2017 (£)
Latin Link (unrestricted)	100	-
Grace Church / Gateway, Hong Kong (restricted)	-	535
Elim Christian Fellowship, Paisley (unrestricted)	-	70
Total Grants & Donations made to organisations	100	605

7. Governance Costs

All governance costs relate to the Independent Examiners Fee.

8. Transactions with trustees or connected persons

No charity trustee nor any persons connected with them received remuneration in the year. During the year, expenses totalling £85 (2017: £112) were paid to one (2017: one) charity trustee. No other charity trustee received expenses during the period, other than reimbursement of purchases made on behalf of the charity. The charity's insurance policy includes trustee indemnity insurance cover for all its trustees, the cost of which is estimated at £120 per year.

9. Restricted Funds

	1 Sep 17 £	Incoming £	Outgoing £	Transfers £	31 Aug 18 £
Hong Kong fund	(693)	753	(60)	-	-
Training fund	1,000	1,002	(1,181)	-	821
Total Restricted Funds	307	1,755	(1,241)	-	821

Hong Kong fund: income and expenditure relating to the summer outreach project in Hong Kong

Training fund: donations received specifically to finance the cost of training

10. Unrestricted Funds

	1 Sep 17 £	Incoming £	Outgoing £	Transfers £	31 Aug 18 £
General Fund	19,372	16,183	(16,457)	-	19,098

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

11. Agency Funds

During the year, the charity collected and held funds on behalf of a separate organisation, FireStarters Wales (Registered Charity number 1175278). The funds are not an asset of this charity and therefore have not been included in these accounts, instead it has been agreed that the charity will administer the funds of FireStarters Wales as its agent. During the year, a total of £1,625 was collected on behalf of Paisley & District Scout Council, and £1,625 was paid out to them resulting in a balance of zero being held on behalf of FireStarters Wales by the charity as at the year end.