

# 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 2019**



**OSCR**

Scottish Charity Regulator

[www.oscr.org.uk](http://www.oscr.org.uk)

Registered SCIO

SC033725

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Prepared by:

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**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 AUGUST 2019**

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The trustees present their report and the financial statements of the charity for the year ended 31 August 2019.

**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](http://www.firestartersuk.org)

Facebook: [www.facebook.com/firestartersUK](http://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  |                          |
| John P Kynaston | resigned 13 May 2020     |
| David McGregor  |                          |
| Joshua J Park   | appointed 20 August 2019 |

## **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 second year that operations were led by Joshua Park and Anthony Allan, beginning their roles officially in September 2017.
- 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, Bishopbriggs, Kilmarnock and Falkirk and the Youth With A Mission base in Seamill.
- This year, for our current leaders (over 18's) and our up and coming young leaders (16 & 17 years old) we ran the Leadership Academy for the first time. The vision behind this was to provide additional teaching out with the regular weekends in order to equip some of our up and coming leaders with the tools to lead our young people well and indeed to succeed in their personal faith journey. These consisted of 5 Saturdays where we welcomed speakers from Germany, London and Glasgow & surrounding areas to input on several key topics.
- Lynn Howson continued in her role as FireStarters Ambassador, focussing on carrying on the FireStarters vision to help other leaders catch the vision, this has previously seen her visit Sri Lanka to participate in training for church leaders to carry the vision back to their churches. In June 2019 Lynn was involved with training youth leaders from Europe as part of the YES Revolution team. She also gave her support by visiting with a partnering team in Wales.
- 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, and we are very grateful to the landlord for this provision.
- In addition to our regular weekends, Lynn Howson, FireStarters Ambassador, lead a team of FireStarters young people on the Courageous summer outreach week in Paisley in August 2019. This was a mix of outreach and teaching with the focus primarily on running children's clubs in partnership with Life Church, St Ninian's Parish Church and Scripture Union.
- Following 2 years of leadership, Joshua Park & Anthony Allan came to the end of their two-year commitment to FireStarters.

- It was announced in April 2019 that the new Leadership team of Gaynor & Tai Murebwa and David & Jo Mummery will begin their roles during the summer following a time of handover with Joshua Park & Anthony Allan.

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 **£411** (2018: £240) for the year and has accumulated reserves of **£20,329** (2018: £19,919) 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.

### **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 twelve months unrestricted expenditure. The charity's unrestricted reserves at 31 August 2019 amounted to **£19,634** (2018: £19,098) 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 13 May 2020 and signed on their behalf by

**David McGregor**  
Treasurer

**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 AUGUST 2019**

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I report on the accounts of FireStarters (SCIO) for the year ending 31 August 2019 which are set out on pages eight to eleven.

**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

31 May 2020

**FireStarters (SCIO)**  
**SC033725**

**RECEIPTS & PAYMENTS ACCOUNT**  
**YEAR ENDED 31 AUGUST 2019**

|   |      | Unrestricted<br>£ | Restricted<br>£ | 2019 Total<br>£ | 2018 Total<br>£ |
|---|------|-------------------|-----------------|-----------------|-----------------|
| <b>RECEIPTS</b>                             | Note |                   |                 |                 |                 |
| Donations                                   |      | 8,327             | 300             | 8,627           | 11,687          |
| Grants                                      | 2    | 4,000             | -               | 4,000           | 2,000           |
| Charitable Activities                       | 3    | 3,210             | -               | 3,210           | 4,245           |
| Investment income                           |      | 25                | -               | 25              | 6               |
| Rent from land and buildings                |      | -                 | -               | -               | -               |
| <b>Total Receipts</b>                       |      | <b>15,562</b>     | <b>300</b>      | <b>15,862</b>   | <b>17,938</b>   |
| <b>PAYMENTS</b>                             |      |                   |                 |                 |                 |
| Charitable Activities                       | 4    | 12,200            | 426             | 12,626          | 16,114          |
| Gifts and Donations                         | 6    | 845               | -               | 845             | 987             |
| Purchase of equipment                       |      | 885               | -               | 885             | 222             |
| Governance                                  | 7    | 1,095             | -               | 1,095           | 375             |
| <b>Total Payments</b>                       |      | <b>15,025</b>     | <b>426</b>      | <b>15,451</b>   | <b>17,698</b>   |
| <b>Surplus / (deficit) before transfers</b> |      | <b>537</b>        | <b>(126)</b>    | <b>411</b>      | <b>240</b>      |
| <b>Transfers</b>                            |      | <b>-</b>          | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>Surplus / (deficit) after transfers</b>  |      | <b>537</b>        | <b>(126)</b>    | <b>411</b>      | <b>240</b>      |

**FireStarters (SCIO)**  
**SC033725**

**STATEMENT OF BALANCES**  
**AS AT 31 AUGUST 2019**

|  | Unrestricted<br>£ | Restricted<br>£ | 2019 Total<br>£ | 2018 Total<br>£ |
|--|-------------------|-----------------|-----------------|-----------------|
| <b>BANK AND CASH IN HAND</b>             |                   |                 |                 |                 |
| Opening balances                         | 19,098            | 821             | 19,919          | 19,679          |
| Surplus / (deficit) for the year         | 537               | (126)           | 411             | 240             |
| <b>Closing balances</b>                  | <b>19,635</b>     | <b>695</b>      | <b>20,330</b>   | <b>19,919</b>   |
| <b>OTHER ASSETS</b>                      |                   |                 |                 |                 |
| Gift Aid Tax Rebate                      | 1,313             | -               | 1,313           | 811             |
| Vehicle (estimated current market value) | 4,500             | -               | 4,500           | 4,500           |
| Musical equipment                        | 1,066             | -               | 1,066           | 181             |
| Computer equipment                       | 787               | -               | 787             | 787             |
| Circus equipment                         | 178               | -               | 178             | 178             |
| Cleaning equipment                       | 210               | -               | 210             | 210             |
| <b>Total Other Assets</b>                | <b>8,054</b>      | <b>-</b>        | <b>8,054</b>    | <b>8,083</b>    |
| <b>LIABILITIES</b>                       |                   |                 |                 |                 |
| Independent Examiner's Fee               | 375               | -               | 375             | 375             |
| Volunteer expenses                       | -                 | -               | -               | -               |
| <b>Total Liabilities</b>                 | <b>375</b>        | <b>-</b>        | <b>375</b>      | <b>375</b>      |

Approved by the trustees on 13 May 2020 and signed on their behalf by

**David McGregor**  
Treasurer

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2019**

**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:

|                              |              | 2019 (£)     | 2018 (£)     |
|------------------------------|--------------|--------------|--------------|
| Souter Charitable Trust      | unrestricted | 4,000        | 2,000        |
| <b>Total Grants received</b> |              | <b>4,000</b> | <b>2,000</b> |

**3. Charitable activities income**

|   |              | 2019 (£)     | 2018 (£)     |
|---|--------------|--------------|--------------|
| Weekend donations                         | unrestricted | 3,010        | 3,410        |
| Merchandise sales                         | unrestricted | -            | 340          |
| Other charitable activities               | unrestricted | 200          | 495          |
| <b>Total Charitable activities income</b> |              | <b>3,210</b> | <b>4,245</b> |

**4. Charitable Activities expenditure**

|  | Unrestricted<br>£ | Restricted<br>£ | 2019 Total<br>£ | 2018 Total<br>£ |
|--|-------------------|-----------------|-----------------|-----------------|
| Travel                                     | 2,743             | 351             | 3,094           | 4,573           |
| Food                                       | 3,897             | 10              | 3,907           | 3,214           |
| Accommodation                              | 1,028             | -               | 1,028           | 1,750           |
| Insurance                                  | 1,572             | 65              | 1,637           | 1,550           |
| Printing and publicity                     | 47                | -               | 47              | 1,076           |
| Merchandise purchases                      | -                 | -               | -               | 780             |
| Computer costs                             | 90                | -               | 90              | 800             |
| Other charitable activities                | 14                | -               | 14              | 587             |
| CCLI                                       | 171               | -               | 171             | -               |
| Resource materials                         | 294               | -               | 294             | 453             |
| Website / Email admin                      | 463               | -               | 463             | 449             |
| Telephone                                  | 360               | -               | 360             | 362             |
| Postages                                   | 31                | -               | 31              | 274             |
| Office costs                               | 335               | -               | 335             | 86              |
| Bank charges                               | 90                | -               | 90              | 85              |
| Visiting speakers                          | 655               | -               | 655             | 50              |
| First Aid / Health & Safety                | 250               | -               | 250             | 25              |
| Equipment purchases                        | 160               | -               | 160             | -               |
| <b>Total Charitable activities expend.</b> | <b>12,200</b>     | <b>426</b>      | <b>12,626</b>   | <b>16,114</b>   |

**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 **£845** (2018: £887) and ranging from £30 to £300 were paid to **5** individuals (2018: 4) in accordance with the charity's objectives.

The following grants were paid out to organisations by the charity:

|   | 2019 (£) | 2018 (£)   |
|---|----------|------------|
| Latin Link (unrestricted)                                 | -        | 100        |
| <b>Total Grants &amp; Donations made to organisations</b> | <b>-</b> | <b>100</b> |

## 7. Governance Costs

|                               | Unrestricted<br>£ | Restricted<br>£ | 2019 Total<br>£ | 2018 Total<br>£ |
|-------------------------------|-------------------|-----------------|-----------------|-----------------|
| Independent Examination       | 375               | -               | 375             | 375             |
| Legal Advice                  | 720               | -               | 720             | -               |
| <b>Total Governance Costs</b> | <b>1,095</b>      | <b>-</b>        | <b>1,095</b>    | <b>375</b>      |

## 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 £121 (2018: £85) were paid to two (2018: one) charity trustees. 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 18<br>£ | Incoming<br>£ | Outgoing<br>£ | Transfers<br>£ | 31 Aug 19<br>£ |
|-------------------------------|---------------|---------------|---------------|----------------|----------------|
| Training fund                 | 821           | 300           | (426)         | -              | 695            |
| <b>Total Restricted Funds</b> | <b>821</b>    | <b>300</b>    | <b>(426)</b>  | <b>-</b>       | <b>695</b>     |

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

## 10. Unrestricted Funds

|                                 | 1 Sep 18<br>£ | Incoming<br>£ | Outgoing<br>£   | Transfers<br>£ | 31 Aug 19<br>£ |
|---------------------------------|---------------|---------------|-----------------|----------------|----------------|
| General Fund                    | 19,098        | 15,562        | (15,025)        | -              | <b>19,635</b>  |
| <b>Total Unrestricted Funds</b> | <b>19,098</b> | <b>15,562</b> | <b>(15,025)</b> | <b>-</b>       | <b>19,635</b>  |

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.