

FARNBOROUGH CHRISTIAN OUTREACH  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025

Shaw Gibbs Limited  
Wey Court West  
Union Road  
Farnham  
Surrey  
GU9 7PT

FARNBOROUGH CHRISTIAN OUTREACH

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for the year ended 31 July 2025

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# **FARNBOROUGH CHRISTIAN OUTREACH**

## **REPORT OF THE TRUSTEES** **for the year ended 31 July 2025**

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 July 2025. 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The Charity's objects are to promote the advancement of Evangelical Christian Causes on an ecumenical basis.

The principal activity of the charity during the year was the running of the Christian Resources Centre known as 'The Triangle', In addition the Charity sponsored and facilitated a number of local events.

#### **Public benefit**

The Charity is of public benefit in the following ways:

- Provision of literature and other supplies and resources for local Churches and schools;
- Supplier of fairly traded goods to the local community, including the local Borough Council;
- Employment of special needs people;
- Employment of voluntary staff and an active participant in work experience scheme.

### **ACHIEVEMENTS AND PERFORMANCE**

Bookshop sales for the year decreased to £84,426 (compared to £86,459 in 2024).

Voluntary income including legacies for the period was higher at £66,782 (compared to £46,507 in 2024). There were £1,617 grants received in the current year (2024: nil). Expenses increased with total resources expended of £150,605 (from £136,960 in 2024) meaning there was a net income for the period of £661 (2024; net expenditure of £3,737).

The Charity's subsidiary, The Triangle Café Limited had a turnover for the period of £47,566 (compared to £53,188 in 2024). They did not receive any grant income this year and the loss of Wilko has reduced footfall significantly and with increased staffing and other costs the result was a loss of £33,844 (compared to a loss of £15,122 in 2024). The café operations have since been streamlined resulting in a significant reduction in expenses and staff overheads and next year's results are expected to be much improved.

### **FINANCIAL REVIEW**

#### **Principal funding sources**

The main sources of income, derive from the sales of Christian literature and media, donations from members and supporters.

#### **Investment policy**

Under the memorandum and articles of association, the charity has the power to make any investment which the trustees see fit, after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification.

#### **Reserves policy**

The General Fund represents the Unrestricted funds arising from the past operating results. It also represents the free reserves of the charity, as all fixed assets are included in the fixed asset fund, which is a designated fund. The general fund balance was £43,106 at 31st July 2025 and the aim of the trustees is to build this up to a balance which represents 3 months of operating expenditure.

### **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.

# **FARNBOROUGH CHRISTIAN OUTREACH**

## **REPORT OF THE TRUSTEES** **for the year ended 31 July 2025**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Charity constitution**

Farnborough Christian Outreach (a company limited by guarantee) was incorporated on 3rd August 2000, and was registered with the Charity Commission for England and Wales on 28th November 2000. On 31st January 2001, all of the assets and liabilities of the Farnborough Christian Outreach Trust (an unincorporated Charity, registered under the charity number 285306) were gifted to Farnborough Christian Outreach.

On 15th December 2000, The Triangle Café Limited (company number 4126321) was incorporated, with the sole issued share being held by Farnborough Christian Outreach. This company carries out the activities of the café situated in the new premises of Farnborough Christian Outreach, to which the charity moved in November 2001.

The company was established under its Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

#### **Appointment and induction of trustees**

Trustees are appointed by the members and at each Annual General Meeting, one third of Board Members will retire from office. On retirement, trustees are eligible for re-election. The Articles of Association provides for a minimum of three trustees and no maximum. The trustees are also responsible for the appointment of new members.

New trustees undergo an induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision making processes and the recent performance of the charity. They meet key employees and the other trustees.

#### **Organisational policy**

The trustees meet every 2 months. The general manager is appointed to manage the day to day operations of the charity. To facilitate effective operations, the general manager has delegated authority, within the terms of delegation approved by the trustees, for operational matters including finance and employment.

#### **Risk assessment policy**

The trustees have worked with staff to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

04046637 (England and Wales)

#### **Registered Charity number**

1083852

#### **Registered office**

64 Kingsmead  
FARNBOROUGH  
Hampshire  
GU14 7SL

#### **Trustees**

C M Mason  
J R D Edwards (Resigned 24 Sept 2025)  
D R Palmer  
Mrs S M Smith  
G Dorey

**FARNBOROUGH CHRISTIAN OUTREACH**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 July 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Shaw Gibbs Limited  
Wey Court West  
Union Road  
Farnham  
Surrey  
GU9 7PT

Approved by order of the board of trustees on .....and signed on its behalf by:

.....  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**FARNBOROUGH CHRISTIAN OUTREACH**

**Independent examiner's report to the trustees of Farnborough Christian Outreach ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Lance Redman FCCA FCA

Shaw Gibbs Limited  
Wey Court West  
Union Road  
Farnham  
Surrey  
GU9 7PT

Date: .....

**FARNBOROUGH CHRISTIAN OUTREACH**

**STATEMENT OF FINANCIAL ACTIVITIES**

**for the year ended 31 July 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		66,782	-	66,782	46,507
<b>Charitable activities</b>					
Bookshop		84,426	-	84,426	86,459
Other income		58	-	58	57
<b>Total</b>		151,266	-	151,266	133,023
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Bookshop		150,605	-	150,605	136,760
<b>NET INCOME/(EXPENDITURE)</b>		661	-	661	(3,737)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		42,268	177	42,445	46,182
<b>TOTAL FUNDS CARRIED FORWARD</b>		42,929	177	43,106	42,445

The notes form part of these financial statements

**FARNBOROUGH CHRISTIAN OUTREACH**

**BALANCE SHEET**

**31 July 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	3,242	-	3,242	378
Investments	8	1	-	1	1
		3,243	-	3,243	379
<b>CURRENT ASSETS</b>					
Stocks	9	60,301	-	60,301	62,012
Debtors	10	6,826	-	6,826	6,914
Cash at bank and in hand		10,824	177	11,001	5,538
		77,951	177	78,128	74,464
<b>CREDITORS</b>					
Amounts falling due within one year	11	(38,265)	-	(38,265)	(32,398)
<b>NET CURRENT ASSETS</b>		39,686	177	39,863	42,066
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		42,929	177	43,106	42,445
<b>NET ASSETS</b>		42,929	177	43,106	42,445
<b>FUNDS</b>	14				
Unrestricted funds				42,929	42,268
Restricted funds				177	177
<b>TOTAL FUNDS</b>				43,106	42,445

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

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.

The notes form part of these financial statements



**FARNBOROUGH CHRISTIAN OUTREACH**

**BALANCE SHEET - continued**

**31 July 2025**

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 ..... and were signed on its behalf by:

.....  
Trustee

The notes form part of these financial statements

## **FARNBOROUGH CHRISTIAN OUTREACH**

### **NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 July 2025**

#### **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, with the exception of investments which are included at market value.

##### **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.

Grants offered subject to conditions which have not been met at the yearend date are noted as a commitment but not accrued as expenditure.

##### **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	- 20%-33% on cost
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##### **Related party disclosures**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

##### **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.

##### **Fund**

General unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated or a particular purpose by the trustees are also unrestricted.

Restricted funds are those subject to specific trusts, which may be declared by the donor or with their authority. The restricted funds of the charity are restricted income funds which are expendable at the discretion of the trustees in furtherance of some particular aspects of the activities of the charity.

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

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**FARNBOROUGH CHRISTIAN OUTREACH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2025**

**2. SUPPORT COSTS**

	Governance costs £
Bookshop	2,434
	<u><u>          </u></u>

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

	2025	2024
	Bookshop	Total activities
	£	£
Auditors' remuneration for non-audit work	2,434	2,800
	<u><u>          </u></u>	<u><u>          </u></u>

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

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

	2025	2024
	£	£
Auditors' remuneration for non-audit work	2,434	2,800
Depreciation - owned assets	695	336
	<u><u>          </u></u>	<u><u>          </u></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**5. STAFF COSTS**

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

	2025	2024
Retail and administration	2	2
	<u><u>          </u></u>	<u><u>          </u></u>

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

**FARNBOROUGH CHRISTIAN OUTREACH NOTES**  
**TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2025**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	46,507	-	46,507
<b>Charitable activities</b>			
Bookshop	86,459	-	86,459
Other income	57	-	57
<b>Total</b>	<b>133,023</b>	<b>-</b>	<b>133,023</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Bookshop	136,760	-	136,760
<b>NET INCOME/(EXPENDITURE)</b>	<b>(3,737)</b>	<b>-</b>	<b>(3,737)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	46,005	177	46,182
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>42,268</b>	<b>177</b>	<b>42,445</b>

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 August 2024	85,497	15,867	25,566	293	127,223
Additions	-	-	2,945	614	3,559
At 31 July 2025	85,497	15,867	28,511	907	130,782
<b>DEPRECIATION</b>					
At 1 August 2024	85,497	15,776	25,566	6	126,845
Charge for year	-	85	486	124	695
At 31 July 2025	85,497	15,861	26,052	130	127,540
<b>NET BOOK VALUE</b>					
At 31 July 2025	-	6	2,459	777	3,242
At 31 July 2024	-	91	-	287	378

**FARNBOROUGH CHRISTIAN OUTREACH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2025**

**8. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 August 2024 and 31 July 2025	1
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 July 2025	1
	<hr/> <hr/>
At 31 July 2024	1
	<hr/> <hr/>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**The Triangle Cafe Limited**

Registered office:

Nature of business: Coffee shop

Class of share:	%
Ordinary	holding 100

	2025	2024
	£	£
Aggregate capital and reserves	(107,188)	(73,343)
Loss for the year	(33,844)	(15,122)
	<hr/> <hr/>	<hr/> <hr/>

**9. STOCKS**

	2025	2024
	£	£
Stocks	60,301	62,012
	<hr/> <hr/>	<hr/> <hr/>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other debtors	75	234
VAT	3,646	3,579
Prepayments and accrued income	3,105	3,101
	<hr/> <hr/>	<hr/> <hr/>
	6,826	6,914
	<hr/> <hr/>	<hr/> <hr/>

**FARNBOROUGH CHRISTIAN OUTREACH NOTES**  
**TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2025**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other loans (see note 12)	3,500	3,500
Trade creditors	38,460	15,910
Social security and other taxes	1,023	933
Other creditors	522	485
Sundry Creditors	4,084	6,550
Accruals and deferred income	(9,324)	5,020
	<u>38,265</u>	<u>32,398</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>3,500</u>	<u>3,500</u>

**13. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	15,000	15,000
Between one and five years	2,500	2,500
	<u>17,500</u>	<u>17,500</u>

**14. MOVEMENT IN FUNDS**

	At 1.8.24	Net movement in funds	At 31.7.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	42,268	661	42,929
<b>Restricted funds</b>			
Buy a bulb	177	-	177
<b>TOTAL FUNDS</b>	<u>42,445</u>	<u>661</u>	<u>43,106</u>

**FARNBOROUGH CHRISTIAN OUTREACH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2025**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	151,266	(150,605)	661
<b>TOTAL FUNDS</b>	151,266	(150,605)	661

**Comparatives for movement in funds**

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	46,005	(3,737)	42,268
<b>Restricted funds</b>			
Buy a bulb	177	-	177
<b>TOTAL FUNDS</b>	46,182	(3,737)	42,445

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	133,023	(136,760)	(3,737)
<b>TOTAL FUNDS</b>	133,023	(136,760)	(3,737)

## **FARNBOROUGH CHRISTIAN OUTREACH**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the year ended 31 July 2025**

#### **14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	46,005	(3,076)	42,929
<b>Restricted funds</b>			
Buy a bulb	177	-	177
<b>TOTAL FUNDS</b>	<b>46,182</b>	<b>(3,076)</b>	<b>43,106</b>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	284,289	(287,365)	(3,076)
<b>TOTAL FUNDS</b>	<b>284,289</b>	<b>(287,365)</b>	<b>(3,076)</b>

#### **Unrestricted funds**

The fixed asset fund is a designated fund and represents the net book value of fixed assets of the charity, for the purpose of freeing reserves that are not available for expenditure. Transfers relate to assets capitalised during the year, and outgoing resources represent depreciation charged during the year.

#### **Restricted Fund**

The Buy a Bulb fund is as a result of an appeal to pay for the new LED lights installed in the bookshop to enhance the displays.

#### **15. RELATED PARTY DISCLOSURES**

The charity owns the entire share capital of The Triangle Cafe Limited (referred to as the cafe), a limited company registered in England and Wales.

The charity did not receive a management charge from the cafe this financial year (2024: £nil).

At the end of the year, a balance of £105,792 was due from the cafe (2024: £71,948).



**FARNBOROUGH CHRISTIAN OUTREACH DETAILED****STATEMENT OF FINANCIAL ACTIVITIES****for the year ended 31 July 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	65,165	46,507
Grants	1,617	-
	66,782	46,507
<b>Charitable activities</b>		
Bookshop sales	84,426	86,459
<b>Other income</b>		
Interest on pension scheme liabilities	58	57
<b>Total incoming resources</b>	151,266	133,023
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	15,759	16,286
Pensions	-	1,194
Rates and water	552	(319)
Insurance	1,655	2,692
Light and heat	14,556	12,359
Telephone and internet	442	3,638
Postage and stationery	1,304	1,152
Advertising	477	400
Sundries	218	108
Purchases	49,545	54,242
Rent	17,954	12,996
Internet expenses	242	763
Repairs and maintenance	5,492	15,765
Dues and subscriptions	270	255
Plant and machinery	85	330
Fixtures and fittings	486	6
Computer equipment	124	-
Bank charges and interest	422	405
Credit card costs	603	644
Provision against subsidiary	37,985	11,044
	148,171	133,960
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration for non-audit work	2,434	2,800
<b>Total resources expended</b>	150,605	136,760
<b>Net income/(expenditure)</b>	661	(3,737)

This page does not form part of the statutory financial statements