

FATHER'S HOUSE SABBATH CONGREGATION

England & Wales · Charity number 1087150

Details

Other names	MOLD CHRISTIAN FELLOWSHIP TRUST, MCF
Status	Registered
Legal form	Other
Registered	2001-06-25
Register	View on the Charity Commission register

Contact

Address	FATHERS HOUSE, 5-6 ROWLEYS PARK, EVANS WAY, SHOTTON DEESIDE
Postcode	Select S
Phone	01244823378
Email	shirleyfryer@btconnect.com
Website	www.fathershouse.wales

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN FLINTSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST(B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT

Activities: CHRISTIAN CONGREGATION

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** FLINTSHIRE AND SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD
- Cheshire West & Chester
- Denbighshire
- Flintshire
- Liverpool City
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£106,087	£97,225	-	-
2024-03-31	£108,154	£92,480	-	-
2023-03-31	£93,503	£86,383	-	-
2022-03-31	£138,916	£82,973	-	-
2021-03-31	£132,734	£86,372	-	-

Trustees

Name	Role	Appointed
Rev MICHAEL FRYER	Chair	2015-01-17
HELEN DARNELL		2020-11-24
RUTH ESTHER BALL		2024-02-28
SARAH CORTEEN		2016-11-01

FATHER'S HOUSE SABBATH CONGREGATION

England & Wales - Charity number 1087150

Accounts

The Charity Registration Number is :- 1087150

Father's House Sabbath Congregation

Report and Accounts

31 March 2025

Father's House Sabbath Congregation

Report and accounts for the year ended 31 March 2025

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Father's House Sabbath Congregation

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Father's House Sabbath Congregation.

The charity is also known by its operating name, Father's House Sabbath Congregation.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1087150.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

The governing document is dated 25 June 2001

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Father's House

5-6 Rowleys Park, Evans Way, Sutton Deeside

Cheshire, CH5 1QJ

Telephone 01244823378

Email Address shirleyfryer@btconnect.com Web address www.fathershouse.wales

The Trustees in office on the date the report was approved were:-

Rev Michael Fryer

Ruth Esther Ball

Helen Darnell

Sarah Corteen

All the trustees are also members of the charity.

Father's House Sabbath Congregation

Trustees' Annual Report for the year ended 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

(A) To advance the christian faith in accordance with the statement of beleifs appearing in the schedule hereto in flintshire and in such other parts of the united kingdom or the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of england and wales and are connected with the charitable work of the trust.

(B) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the united kingdom or the world as the trustees may from time to time think fit.

The main activities undertaken in relation to those purposes during the year.

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the 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 2015).

Objectives and Activities of the Charity

Our objectives consistently remain the same: - to provide a place of worship and fellowship for Christian believers in our surrounding area in order to hold worship services and various weekly meetings, and to advance the Christian faith both spiritually, through biblical principles and scriptural foundational teaching, as well as practical outreach to those in need. Our aim is to provide assistance wherever we deem it necessary; physically, spiritually and financially to all who come within our realm of concern, whatever age or circumstance, both in our local community and in areas further afield and abroad where relationship has been established for real help to be given.

Plans for future periods

For the foreseeable future, Fathers House Sabbath Congregation will continue along the path as described above. Our giving will continue to be apportioned to our friends and ministries in Israel, Myanmar, Kenya and India as well as those experiencing hardship within our congregation.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Father's House Sabbath Congregation

Trustees' Annual Report for the year ended 31 March 2025

The main achievements and performance of the charity during the year.

During the year under review, Father's House leadership have been meeting regularly to review, assess and discuss the future, considering all aspects of our ministry and our ageing congregation and our responsibilities towards them and the wider picture. We continued to support local charities in their work in this impoverished and deprived corner of Wales, to maintain support to our local area ministries and to the vulnerable and homeless. As a church we no longer provide Friday lunchtime meals, as demand decreased significantly. We supported the work of both the pro-life ministry Be'ad Chaim and the voluntary ambulance service, Magon David Adom in Israel. Our support for Israel increased significantly since the commencement of the war in the Middle East. In addition, we continue to help Pastors in India, Kenya and Myanmar to preach the gospel of Jesus Christ, to assist them in the building of their ministries, and to help relieve poverty and loss through famine, flooding and war. We have awareness events, prayer meetings and vigils in support of Israel after the Oct.7th horror, working closely with and supporting our North-West and Welsh Jewish communities. We have continued to concentrate on Christian values as specified in the Bible through live church services, Bible based courses and active home groups using multimedia (Zoom and You Tube). Fathers House continues to place high importance on prayer for the government, the nation's families, marriages, and individuals, holding regular prayer meetings each week. Our in-house policies and procedures have been kept up to date. These are made up of Safeguarding Policy for Children and Vulnerable Adults and Health and Safety Policy. Our Trustees are consulted regularly, and they faithfully serve in ensuring that due diligence is taken in all aspects of our charity responsibilities.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Father's House operates under the governing document, a Declaration of Trust dated 9th April 2001. Father's House runs as a Christian Church Fellowship for the preaching, teaching and outworking of the Christian faith, for furtherance of Christian religious activities and to undertake for the relief of needy persons of any age or status. New Trustees are appointed as need arises by mutual agreement through Trustee Meetings.

Bankers	HSBC
Accountants	KBH Accountants Ltd. 255 Poulton Road, Wallasey, CH44 4BT

Father's House Sabbath Congregation

Trustees' Annual Report for the year ended 31 March 2025

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	8,862	15,674
Unrestricted Revenue Funds available for the general purposes of the charity	398,087	390,525
Restricted Revenue Funds	-	-
Total Funds	399,387	390,525

Financial review of the position at the reporting date, 31 March 2025 .

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £8,518 (2024: £15,674).

The total reserve at the year-end stands at £399,043 (2024: £394,348).

Policies on reserves.

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Olivia Higgins
Member of Chartered Certified Accountants
255 Poulton Road
Wallasey
Merseyside
CH44 4BT

Father's House Sabbath Congregation

Trustees' Annual Report for the year ended 31 March 2025

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year 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 the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on _____ 2025.

Michael Fryer
Trustee

Father's House Sabbath Congregation

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 22 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Father's House Sabbath Congregation

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

Olivia Higgins - Independent Examiner

Chartered Certified Accountants

Wallasey

Merseyside

CH44 4BT

This report was signed on _____ 2025

Father's House Sabbath Congregation - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Income & Endowments from:					
Donations & Legacies	A1	104,203	-	104,203	108,154
Charitable activities	A2	1,884	-	1,884	-
Total income	A	106,087	-	106,087	108,154
Expenditure on:					
Charitable activities	B2	97,225	-	97,225	92,480
Total expenditure	B	97,225	-	97,225	92,480
Net income for the year		8,862	-	8,862	15,674
Net income after transfers	A-B-C	8,862	-	8,862	15,674
Net movement in funds		8,862	-	8,862	15,674
Reconciliation of funds:-					
Total funds brought forward		390,525	-	390,525	374,851
Total funds carried forward		399,387	-	399,387	390,525

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 22 form an integral part of these accounts.

Father's House Sabbath Congregation - Statement of Financial Activities for the year ended 31 March 2025

Father's House Sabbath Congregation - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:				
Donations & Legacies	A1	98,105	10,049	108,154
Total income	A	<u>98,105</u>	<u>10,049</u>	<u>108,154</u>
Expenditure on:				
Charitable activities	B2	78,608	13,872	92,480
Total expenditure	B	<u>78,608</u>	<u>13,872</u>	<u>92,480</u>
Net income for the year		19,497	(3,823)	15,674
Transfers between funds	C	(3,823)	3,823	-
Net income after transfers		<u>15,674</u>	<u>-</u>	<u>15,674</u>
Net movement in funds		<u>15,674</u>	<u>-</u>	<u>15,674</u>
Reconciliation of funds:-				
Total funds brought forward	E	374,851	-	374,851
Total funds carried forward		<u>390,525</u>	<u>-</u>	<u>390,525</u>

All activities derive from continuing operations

The notes attached on pages 14 to 22 form an integral part of these accounts.

Father's House Sabbath Congregation - Statement of Financial Activities for the year ended 31 March 2025

Father's House Sabbath Congregation - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	8,862	15,674
Resources applied on functional fixed assets	(1,248)	(13,871)
Net resources available to fund charitable activities	<u>7,614</u>	<u>1,803</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 14 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	390,525	-	390,525	374,851
Recognised gains and losses before transfers	<u>8,862</u>	<u>-</u>	<u>8,862</u>	<u>15,674</u>
	399,387	-	399,387	390,525
Closing revenue funds	<u>399,387</u>	<u>-</u>	<u>399,387</u>	<u>390,525</u>

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	398,087	-	398,087	390,525
Revenue designated funds	1,300	-	1,300	-
Total funds	<u>399,387</u>	<u>-</u>	<u>399,387</u>	<u>390,525</u>

The notes attached on pages 14 to 22 form an integral part of these accounts.

Father's House Sabbath Congregation - Statement of Financial Activities for the year ended 31 March 2025

**Father's House Sabbath Congregation
Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	85,430	91,972
Refunds from HMRC on gift aided donations	20,657	16,182
Gross income in the year before exceptional items	106,087	108,154
Gross income in the year including exceptional items	106,087	108,154
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	95,331	89,987
Depreciation and amortisation	1,141	1,693
Governance costs	720	800
Interest payable	33	-
Total expenditure in the year	97,225	92,480
Net income before tax in the financial year	8,862	15,674
Net income after tax in the financial year	8,862	15,674
Retained surplus for the financial year	8,862	15,674

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 22 form an integral part of these accounts.

Father's House Sabbath Congregation - Balance Sheet as at 31 March 2025

		SORP		2025	2024
	Note	Ref		£	£
Fixed assets		A			
Tangible assets	10	A2	426,293		426,186
Total fixed assets			426,293		426,186
Current assets		B			
Cash at bank and in hand		B4	17,922	15,228	
Total current assets			17,922	15,228	
Creditors: amounts falling due within one year	11	C1	(15,391)	(3,452)	
Net current assets			2,531		11,776
			428,824		437,962
Net assets					
Creditors: amounts falling due after more than one year	12	C2	(29,437)		(47,437)
The total net assets of the charity			399,387		390,525

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	16	D3	398,087	390,525	
			398,087		390,525
Designated Funds					
Designated Revenue Funds	16	D3	1,300	-	
			1,300		-
Total charity funds			399,387		390,525

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

Michael Fryer

Trustee

Approved by the board of trustees on _____ 2025

The notes attached on pages 14 to 22 form an integral part of these accounts.

Father's House Sabbath Congregation

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The Trustee Group has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety for staff, volunteers, service users and visitors to the charity. All policies and procedures are reviewed regularly on a rolling basis by Trustees, in the light of known changes to legislation and best practice.

Policies relating to categories of income and income recognition.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Father's House Sabbath Congregation

Notes to the Accounts for the year ended 31 March 2025

Policies relating to assets, liabilities and provisions and other matters.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,141	1,693
Pension costs	<u>2,853</u>	<u>2,142</u>

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 30 volunteers. Volunteers run groups, help with fun days/fund raising, telephone and WhatsApp support.

The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Father's House Sabbath Congregation

Notes to the Accounts for the year ended 31 March 2025

7 Staff costs and emoluments

<i>Salary costs</i>	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	53,212	43,842
Employer's operating costs of defined contribution pension schemes	2,853	2,142
Total salaries, wages and related costs	56,065	45,984

The average number of part time staff employed in the year was

-

The average number of full time staff employed in the year was

2

2

The estimated full time equivalent number of all staff employed in the year was

2

2

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities

2

2

The estimated full time equivalent number of all staff employed as above

2

2

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

9 Remuneration and payments to Trustees and persons connected with them

No trustees received any remuneration from the charity, or any related entity.

S Fryer , connected with M Fryer, received salary of £36,405

Father's House Sabbath Congregation

Notes to the Accounts for the year ended 31 March 2025

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	422,733	26,358	-	449,091
Additions	-	1,248	-	1,248
At 31 March 2025	422,733	27,606	-	450,339
Depreciation				
At 1 April 2024	-	22,905	-	22,905
Charge for the year	-	1,141	-	1,141
At 31 March 2025	-	24,046	-	24,046
Net book value				
At 31 March 2025	422,733	3,560	-	426,293
At 31 March 2024	422,733	3,453	-	426,186
<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
02 April 2023	417,710	33,794	-	451,504
Additions	5,023	706	-	5,729
Disposals	-	(8,142)	-	(8,142)
31 March 2024	422,733	26,358	-	449,091
Depreciation				
02 April 2023	-	29,354	-	29,354
Charge for the year	-	1,693	-	1,693
On disposals	-	(8,142)	-	(8,142)
31 March 2024	-	22,905	-	22,905
Net book value				
31 March 2024	422,733	3,453	-	426,186
01 April 2023	417,710	4,440	-	422,150

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	9,000	-
Accruals	1,498	2,451
PAYE, NIC VAT and other taxes	724	-
Other creditors	4,169	1,001
	15,391	3,452

Father's House Sabbath Congregation

Notes to the Accounts for the year ended 31 March 2025

12 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans and overdrafts	29,437	47,437
	<u>29,437</u>	<u>47,437</u>

13 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	390,525	374,851
Transfers in for the year	-	-
Prior year adjustments	-	-
At 1 April 2024	<u>390,525</u>	<u>374,851</u>
Surplus after tax for the year	8,862	15,674
At 31 March 2025	<u>399,387</u>	<u>390,525</u>

14 Related party transactions

S Fryer, relates to M Fryer (trustee) received salary of £36,405

Ruth Ball, a trustee, received her loan repayment of £9,000. The balance of her loan to Fathers House Sabbath Congregation as at 31 March 2025 is £38,436.78

K Darnell, relates to a trustee H Darnell, was paid professional fees of £6,000.

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	426,293	-	-	426,293
Current Assets	16,622	1,300	-	17,922
Current Liabilities	(15,391)	-	-	(15,391)
Long Term Liabilities	(29,437)	-	-	(29,437)
	<u>398,087</u>	<u>1,300</u>	<u>-</u>	<u>399,387</u>

At 1 April 2024	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	426,186	-	-	426,186
Current Assets	15,228	-	-	15,228
Current Liabilities	(3,452)	-	-	(3,452)
Long Term Liabilities	(47,437)	-	-	(47,437)
	<u>390,525</u>	<u>-</u>	<u>-</u>	<u>390,525</u>

Father's House Sabbath Congregation

Notes to the Accounts for the year ended 31 March 2025

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 17 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	390,525	7,562	(1,300)	396,787
Designated Revenue Funds - Hardship fund			1,300	1,300
Total unrestricted and designated funds	390,525	7,562	-	398,087
Total charity funds	390,525	7,562	-	398,087

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	104,787	(97,225)	-	7,562
Designated Revenue Funds - Hardship fund	1,300		-	1,300
	106,087	(97,225)	-	8,862

18 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide for future activities, and , subject to charity legislation, are free from all restrictions.

Designated Revenue Funds - Hardship fund

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the 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.

Father's House Sabbath Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	83,546	-	83,546	91,972
Refunds from HMRC on gift aided donations	20,657	-	20,657	16,182
Total donations and gifts from individuals	104,203	-	104,203	108,154

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Prior year	98,105	10,049	108,154	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	104,203	-	104,203	108,154
<i>Prior year</i>				
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Total Donations, Grants and Legacies A1	98,105	10,049	108,154	

Father's House Sabbath Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

	Current year		Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	53,212	-	53,212	43,842
Defined contribution pension costs - charitable activities	2,853	-	2,853	2,142
Travel and Subsistence - Charitable Activities	275	-	275	-
Marketing and advertising of charitable services	160	-	160	-
Mission and outreach	8,795	-	8,795	13,872
Speakers and Ministering	788	-	788	-
Purchases	666	-	666	-
Professional Indemnity insurance	915	-	915	-
Total direct spending	67,664	-	67,664	59,856
<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Gross wages and salaries - charitable activities	43,842	-	43,842	
Defined contribution pension costs -	2,142	-	2,142	
Mission and outreach	-	13,872	13,872	
Total direct spending	45,984	13,872	59,856	

Father's House Sabbath Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

22 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Premises Expenses				
Light heat and power	4,666	-	4,666	-
Cleaning and waste management	2,836	-	2,836	-
Premises repairs, renewals and maintenance	4,175	-	4,175	4,045
Administrative overheads				
Telephone, fax and internet	1,536	-	1,536	-
Stationery and printing	35	-	35	-
Software licences and expenses	1,507	-	1,507	-
Licences & Permits	138	-	138	-
Admin costs	-	-	-	12,974
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
Other legal and professional	10,800	-	10,800	11,700
Financial costs				
Bank charges	187	-	187	-
Depreciation & Amortisation in total for	1,141	-	1,141	1,693
Bank interest payable	33	-	33	-
Support costs before reallocation	27,054	-	27,054	30,412
Total support costs - Current Year	27,054	-	27,054	30,412

The basis of allocation of costs between activities is described under accounting policies
All the expenditure in the prior year was unrestricted.

Premises Expenses

Premises repairs, renewals and maintenance	4,045	-	4,045
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Administrative overheads

Admin costs	12,974	-	12,974
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Professional fees paid to

Other legal and professional	11,700	-	11,700
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Financial costs

Depreciation & Amortisation in	1,693	-	1,693
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Support costs before reallocation

	30,412	-	30,412
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Total support costs - Prior Year

	30,412	-	30,412
--	---------------	----------	---------------

The basis of allocation of costs between activities is described under accounting policies

Father's House Sabbath Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

23 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	720	-	720	800
Total Governance costs	720	-	720	800

All the expenditure in the prior year was unrestricted.

	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
<i>Prior Year</i>	2024	2024	2024
	£	£	£
Independent Examiner's fees	800	-	800
Total Governance costs	800	-	800

24 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	67,664	-	67,664	59,856
Total charitable trading costs	B2b	1,787	-	1,787	-
Total grantmaking costs	B2c	-	-	-	1,412
Total support costs	B2d	27,054	-	27,054	30,412
Total Governance costs	B2e	720	-	720	800
Total charitable expenditure	B2	97,225	-	97,225	92,480

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
<i>Prior Year</i>		2024	2024	2024
		£	£	£
Total direct spending	B2a	45,984	13,872	59,856
Total grantmaking costs	B2c	1,412	-	1,412
Total support costs	B2d	30,412	-	30,412
Total Governance costs	B2e	800	-	800
Total charitable expenditure	B2	78,608	13,872	92,480

FATHER'S HOUSE SABBATH CONGREGATION

England & Wales - Charity number 1087150

Accounts



**FATHER'S HOUSE SABBATH CONGREGATION
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2023**



Father's House Sabbath Congregation

Reports and accounts

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Father's House Sabbath Congregation

The report of the Trustees for the year ended 31 March 2023

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the 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 2015).

Objectives and Activities of the Charity

Our objectives consistently remain the same: - to provide a place of worship and fellowship for Christian believers in our surrounding area in order to hold worship services and various weekly meetings, and to advance the Christian faith both spiritually, through biblical principles and scriptural foundational teaching, as well as practical outreach to those in need.

Our aim is to provide assistance wherever we deem it necessary; physically, spiritually and financially to all who come within our realm of concern, whatever age or circumstance, both in our local community and in areas further afield and abroad where relationship has been established for real help to be given.

Achievements and performances

During the year under review, Father's House has continued to recover from the after-effects of Covid 19. Church attendance, however, has plateaued and we have lost some members through sickness and death, which has affected our income.

We continue to support local charities in their work in this impoverished and deprived corner of Wales, maintain support to our local area ministries and to the vulnerable and homeless through our continued Friday lunchtime provision of a hot meal.

We support the work of both the pro-life ministry Be'ad Chaim and the voluntary ambulance service, Magon David Adom in Israel and we help Pastors in India and Myanmar to support the gospel of Jesus Christ offshore and to assist in their poverty and loss through famine, flooding and through war.

During the current year, the church has concentrated on Christian values as specified in the Bible through live church services, Bible-based courses and active home groups using multimedia (Zoom and YouTube). Fathers House continues to place high importance on prayer for the government, the nation, families, marriages and individuals, holding six one-hour sessions for prayer each week.

Our in-house policies and procedures have been kept up to date. These are made up of Safeguarding Policy for Children and Vulnerable Adults, and Health and Safety Policy.

Our Trustees are consulted regularly, and they faithfully serve in ensuring that due diligence is taken in all aspects of our charity responsibilities.

Our church running costs have dramatically increased in this period due to increased energy prices, and this, together with a decrease in our income has caused us to look at our outgoings for our church building and operational costs. However, our financial situation remains stable and healthy.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Father's House Sabbath Congregation

The report of the Trustees for the year ended 31 March 2023

Availability and adequacy of assets of the funds.

The board of Trustees is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £7,120 (2022: £55,943).

The total reserve at the year-end stand at £374,851 (2022: £367,731).

Free unrestricted liquid reserves amounted to £9,961 (2022: £25,789).

Plans for future periods

For the foreseeable future, Fathers House Sabbath Congregation will continue along the path as described above and we will extend our efforts to reach the lost for salvation through the Gospel of Jesus Christ and through the ministry of hope to the hopeless. Our giving will continue to be apportioned to our friends and ministries in Israel, Myanmar and India as well as those experiencing hardship within our congregation.

Reference and administrative details

The Registered Office is

Fathers House, 5-6 Rowleys Park, Evans Way, Shotton Deeside, CH5 1QJ

Office Address: Bethel House Cefn Bychan Road, Pantymwyn, Mold CH7 5EN Flints

Charity Registration Number: 1087150

Telephone: 01244823378

Email: shirleyfryer@btconnect.com

Trustees

The trustees are:

Michael Fryer – Chairman Sarah Corteen Helen Darnell

The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting.

Structure, Governance and Management

Father's House operates under the governing document, a Declaration of Trust dated 9th April 2001.

Father's House runs as a Christian Church Fellowship for the preaching, teaching and outworking of the Christian faith, for furtherance of Christian religious activities and to undertake for the relief of needy persons of any age or status.

New Trustees are appointed as need arises by mutual agreement through Trustee Meetings.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington Wirral, CH63 8PP.

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity

Father's House Sabbath Congregation

The report of the Trustees for the year ended 31 March 2023

and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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;
- 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. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. 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 responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 26 October 2023

Trustee

Father's House Sabbath Congregation
Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiner to the Trustees on the accounts of the Charity for the year ended 31 March 2023

I report on the financial statement of the charity on pages 7 to 15 for the year ended, 31 March 2023.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

Which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Malcolm Wright, Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington,
Wirral CH63 8PP

The date upon which my opinion is expressed is: 26 October 2023

Father's House Sabbath Congregation
Statement of Financial Activities
For the year ended March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Income					
Donations and legacies	2	84,191	9,312	93,503	138,916
Total Income		84,191	9,312	93,503	138,916
Expenditure					
Expenditure on charitable activities	3	75,494	10,889	86,383	82,973
Total expenditure		75,494	10,889	86,383	82,973
Net income/(expenditure) for the year		8,697	(1,577)	7,120	55,943
Gross transfer between funds		(1,577)	1,577	-	-
Net movement in funds		7,120	-	7,120	55,943
Reconciliation of funds:					
Total funds brought forward		367,731	-	367,731	311,788
Total funds carried forward		374,851	-	374,851	367,731

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 9 as required by the said statement.

All activities derive from continuing operation

The notes on page 10 to 15 form an integral part of these accounts

Father's House Sabbath Congregation
Statement of Financial Activities for the year ended March 2023
Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income	Notes			
Donations and legacies	2	105,409	33,507	138,916
Total Income		<u>105,409</u>	<u>33,507</u>	<u>138,916</u>
Expenditure				
Expenditure on charitable activities	3	72,474	10,499	82,973
Total expenditure		<u>72,474</u>	<u>10,499</u>	<u>82,973</u>
Net income/(expenditure) for the year		32,935	23,008	55,943
Gross transfer between funds		<u>(7,738)</u>	<u>7,738</u>	<u>-</u>
Net movement in funds		25,197	30,746	55,943
Reconciliation of funds:				
Total funds brought forward		<u>342,534</u>	<u>(30,746)</u>	<u>311,788</u>
Total funds carried forward		<u>367,731</u>	<u>-</u>	<u>367,731</u>

Father's House Sabbath Congregation

Balance Sheet

As at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible assets	8		<u>422,151</u>		<u>411,057</u>
Total fixed assets			422,151		411,057
Current Assets					
Cash at the bank and in hand		<u>12,500</u>		<u>36,312</u>	
Total current assets		12,500		36,312	
Creditors: -					
Amount due within one year	9	<u>(2,539)</u>		<u>(8,433)</u>	
Net current assets			<u>9,961</u>		<u>27,879</u>
Total assets less current liabilities			432,112		438,936
Creditors falling due after more than one year	11		<u>57,261</u>		<u>71,205</u>
Net Assets			<u>374,851</u>		<u>367,731</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	12		<u>374,851</u>		<u>367,731</u>
Total charity funds			<u>374,851</u>		<u>367,731</u>

Approved by the board of Trustees on 26 October 2023

Signed:

The notes on page 10 to 15 form an integral part of these accounts

Father's House Sabbath Congregation

Notes to the Accounts for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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 application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the Accounts for the year ended 31 March 2023

Father's House Sabbath Congregation

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	2½%
Plant and equipment	10-33%

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Father's House Sabbath Congregation

2 Income from donations and legacies

	2023 £	2022 £
Donations		
Gifts and donations	76,749	121,606
Taxation recoverable (Gift Aid)	<u>16,754</u>	<u>17,310</u>
	<u>93,503</u>	<u>138,916</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Analysis of expenditure on charitable activities

	2023 £	2022 £
Mission and outreach	15,859	15,644
Premises running and development costs	6,907	3,431
Grants and donations	436	1,118
Administration	6,688	7,707
Professional fees	8,000	10,462
Depreciation	2,062	2,862
Governance costs (see note 4)	800	800
Support costs (see note 4)	<u>45,631</u>	<u>40,949</u>
Total	<u>86,383</u>	<u>82,973</u>

Expenditure on charitable activities was £86,383 (2021: £82,973) of which £10,889 was restricted.

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support £	Governance Function £	Total £	Basis of apportionment
Salaries, wages and related costs	45,631	-	45,631	Allocated on time Governance
Independent Examiner	<u>-</u>	<u>800</u>	<u>800</u>	
Total	<u>45,631</u>	<u>800</u>	<u>46,431</u>	

Notes to the Accounts for the year ended 31 March 2023

Father's House Sabbath Congregation

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2023 £	2022 £
Salaries and wages	45,631	40,949
	<u>45,631</u>	<u>40,949</u>

No employees had employee benefits in excess of £60,000 (2022: nil).

The charity trustees were not paid or received any other benefits from employment with charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustees received payment for professional or other services supplied to the charity (2022: £nil).

The key management personnel of the charity comprise the trustees and the church pastor. The total employee benefits of the key management personnel of the charity were £45,631.

There were no transactions with connected parties that fall to be declared for either year covered by these financial statements and reports.

6 Staff Numbers

The average monthly head count was 2 staff (2022: 2 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023 Number	2022 Number
Charitable activities	<u>2</u>	<u>2</u>

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Father's House Sabbath Congregation

8 Tangible fixed assets

	Freehold Land and Buildings £	Plant and Equipment £	Total £
Cost:			
As of 1 April 2022,	408,299	30,049	438,348
Additional: Building	9,411	3,745	13,156
As of 31 March 2023	417,710	33,794	451,504
Depreciation:			
As of 1 April 2022,		27,291	27,291
Charge for the year		2,062	2,062
As of 31 March 2023	-	29,353	29,353
Net book value			
As of 1 April 2022	408,299	2,758	411,057
As of 31 March 2023	417,710	4,441	422,151

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Accrued costs	<u>2,539</u>	<u>8,433</u>
	2,539	8,433

10 Contingent assets – legacy income

As at 31 March the charity had not been notified of any legacy income or prospective legacy income.

11 Creditors: amounts falling due after more than one year.

	2023 £	2022 £
Loans	<u>57,261</u>	<u>71,205</u>

12 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers £	Funds 31 March 2023 £
General fund	<u>367,731</u>	<u>84,191</u>	<u>(75,494)</u>	<u>(1,577)</u>	<u>374,851</u>

Father's House Sabbath Congregation
Notes to the Accounts for the year ended 31 March 2023

General fund The 'free reserves' after allowing for all designated funds.

13 Analysis of net assets between funds

All of the net assets of the charity are for the general unrestricted fund

FATHER'S HOUSE SABBATH CONGREGATION

England & Wales - Charity number 1087150

Accounts

Registered Charity Number: 1087150



**FATHER'S HOUSE SABBATH CONGREGATION
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2022**



Signed Copy.

Father's House Sabbath Congregation

The report of the Trustees for the year ended 31 March 2022

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the 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 2015).

Objectives and Activities of the Charity

Our objectives consistently remain the same: - to provide a place of worship and fellowship for Christian believers in our surrounding area in order to hold worship services and various weekly meetings, and to advance the Christian faith both spiritually, through biblical principles and scriptural foundational teaching, as well as practical outreach to those in need.

Our aim is to provide assistance wherever we deem it necessary; physically, spiritually and financially to all who come within our realm of concern, whatever age or circumstance, both in our local community and in areas further afield and abroad where relationship has been established for real help to be given.

Achievements and performances

During the year under review, the Church continued to establish and see recovery from the lockdown due to Covid 19. Church attendance improved significantly compared to the previous year. The church was able to increase its support to our local area ministries as more people attended on a Friday lunchtime for a hot meal. In addition, we included giving to Pastors in India and Myanmar to support the gospel of Jesus Christ offshore and to assist in their poverty and loss through covid and through war.

During the current year, the church has concentrated on Christian values as specified in the Bible through live church services; Bible based courses and active home groups using multimedia (Zoom and YouTube). Fathers House continues to place high importance on prayer for the government, the nation, families, marriages and individuals, holding six one-hour sessions for prayer each week.

Our new addition to the building was completed on schedule in March 22 and has been used extensively to host our guests for our Friday Lunch for the local homeless and needy, also for celebrations and larger social gatherings in our church calendar. We continue to support local charities in their work in this impoverished and deprived corner of Wales,

Our in-house policies and procedures have been kept up to date. These are made up of Safeguarding Policy for Children and Vulnerable Adults, and Health and Safety Policy. Our children's ministry continues, and the children's ministry teacher is DBS compliant.

Our Trustees are consulted regularly, and they faithfully serve in ensuring that due diligence is taken in all aspects of our charity responsibilities.

Our church running costs have naturally increased as we are fully operational at our church building, however, due to decrease in attendance, our overall income has reduced. We are very happy that our financial situation remains stable and healthy in changing times.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Father's House Sabbath Congregation

The report of the Trustees for the year ended 31 March 2022

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £55,943 (2021: £46,362).

The total reserve at the year-end stand at £367,730 (2021: £311,787).

Free unrestricted liquid reserves amounted to £25,789 (2021: £16,120).

Plans for future periods

For the foreseeable future, Fathers House Sabbath Congregation will continue along the path as described above and we will extend our efforts to reach the lost for salvation through the Gospel of Jesus Christ and through the ministry of hope to the hopeless. Our giving will continue to be apportioned to our friends and ministries in Israel, Myanmar and India as well as those experiencing hardship within our congregation.

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Reference and administrative details

The Registered Office is

Fathers House, 5-6 Rowleys Park, Evans Way, Shotton Deeside, CH5 1QJ

Office Address: Bethel House Cefn Bychan Road, Pantymwyn, Mold CH7 5EN Flints

Charity Registration Number: 1087150

Telephone: 01244823378

Email: shirleyfryer@btconnect.com

Trustees

The trustees are:

Michael Fryer – Chairman

Sarah Corteen

Helen Darnell

The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting.

Structure, Governance and Management

Father's House operates under the governing Document, a declaration of trust dated 9th April 2001.

Father's House runs as a Christian Church Fellowship for the preaching, teaching and outworking of the Christian faith, for furtherance of Christian religious activities and to undertake for the relief of needy persons of any age or status.

New Trustees are appointed as need arises by mutual agreement through Trustee Meetings.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington Wirral, CH63 8PP.

Father's House Sabbath Congregation

The report of the Trustees for the year ended 31 March 2022

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each 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 group for that period. In preparing the 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

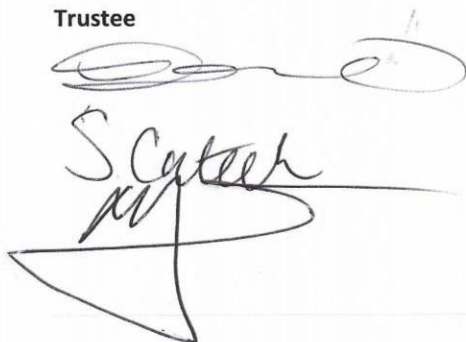
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 25 October 2022

Trustee



S. Carter

Father's House Sabbath Congregation
Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiner to the Trustees on the accounts of the Charity for the year ended 31 March 2022

I report on the financial statement of the charity on page 7 to 14 for the year ended 31 March 2022.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

Which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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



Malcolm Wright, Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington,
Wirral CH63 8PP

The date upon which my opinion is expressed is: 25 October 2022

Father's House Sabbath Congregation
Statement of Financial Activities
For the year ended March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Income					
Donations and legacies	2	105,409	33,507	138,916	132,734
Total Income		105,409	33,507	138,916	132,734
Expenditure					
Expenditure on charitable activities	3	72,474	10,499	82,973	86,372
Total expenditure		72,474	10,499	82,973	86,372
Net income/(expenditure) for the year		32,935	23,008	55,943	46,362
Gross transfer between funds		(7,738)	7,738	-	-
Net movement in funds		25,197	30,746	55,943	46,362
Reconciliation of funds:					
Total funds brought forward		342,534	(30,746)	311,788	265,426
Total funds carried forward		367,731	-	367,731	311,788

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All activities derive from continuing operation

The notes on page 9 to 14 form an integral part of these accounts

Father's House Sabbath Congregation

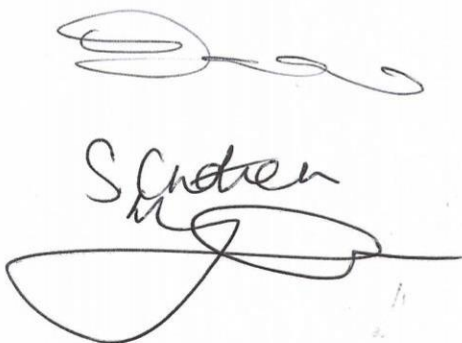
Balance Sheet

As at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	8		<u>411,057</u>		<u>380,374</u>
Total fixed assets			<u>411,057</u>		<u>380,374</u>
Current Assets					
Cash at the bank and in hand		<u>36,312</u>		<u>18,560</u>	
Total current assets		<u>36,312</u>		<u>18,560</u>	
Creditors: -					
Amount due within one year	9	<u>(8,433)</u>		<u>(2,440)</u>	
Net current assets			<u>27,879</u>		<u>16,120</u>
Total assets less current liabilities			<u>438,936</u>		<u>396,494</u>
Creditors falling due after more than one year	11		<u>71,205</u>		<u>84,707</u>
Net Assets			<u>367,731</u>		<u>311,787</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	12		<u>367,731</u>		<u>311,787</u>
Total charity funds			<u>367,731</u>		<u>311,787</u>

Approved by the board of Trustees on 25 October 2022

Signed:



The notes on page 9 to 14 form an integral part of these accounts

Father's House Sabbath Congregation
Notes to the Accounts for the year ended 31 March 2022

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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 application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Father's House Sabbath Congregation
Notes to the Accounts for the year ended 31 March 2022

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	2½%
Plant and equipment	10-33%

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Father's House Sabbath Congregation
Notes to the Accounts for the year ended 31 March 2022

2	Income from donations and legacies		
		2022	2021
	Donations	£	£
	Gifts and donations	121,606	107,889
	Taxation recoverable (Gift Aid)	<u>17,310</u>	<u>24,845</u>
		138,916	132,734

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3	Analysis of expenditure on charitable activities		
		2022	2021
		£	£
	Mission and outreach	15,644	10,583
	Premises running and development costs	3,431	3,774
	Grants and donations	1,118	1,467
	Administration	7,707	12,148
	Professional fees	10,462	11,931
	Depreciation	2,862	3,182
	Governance costs (see note 4)	800	688
	Support costs (see note 4)	<u>40,949</u>	<u>42,599</u>
	Total	<u>82,973</u>	<u>86,372</u>

Expenditure on charitable activities was £82,973 (2021: £86,372) of which £10,499 was restricted.

- 4** **Analysis of governance and support costs**
The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Salaries, wages and related costs	40,949	-	40,949	Allocated on time Governance
Independent Examiner	-	800	800	
Total	<u>40,949</u>	<u>800</u>	<u>41,749</u>	

Father's House Sabbath Congregation
Notes to the Accounts for the year ended 31 March 2022

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2022 £	2021 £
Salaries and wages	40,949	42,599
	<u>40,949</u>	<u>42,599</u>

No employees had employee benefits in excess of £60,000 (2020: nil).

The charity trustees were not paid or received any other benefits from employment with charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustees received payment for professional or other services supplied to the charity (2021: £nil).

The key management personnel of the charity comprise the trustees and the church pastor. The total employee benefits of the key management personnel of the charity were £40,949

There were no transactions with connected parties that fall be declared for either year covered by these financial statements and reports.

6 Staff Numbers

The average monthly head count was 3 fstaff (2021: 3 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022 Number	2021 Number
Charitable activities	<u>2</u>	<u>2</u>

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects

Father's House Sabbath Congregation
Notes to the Accounts for the year ended 31 March 2022

8 Tangible fixed assets

	Land	Freehold Land and Buildings £	Plant and Equipment £	Total £
Cost:				
As of 1 April 2021,		375,288	29,516	404,804
Additional: Building		33,011	533	33,544
As of 31 March 2022,		408,299	30,049	438,348
Depreciation:				
As of 1 April 2021,			24,430	24,430
Charge for the year			2,861	2,861
As of 31 March 2022		-	27,291	27,291
Net book value				
As of 1 April 2021		375,288	5,086	380,374
As of 31 March 2022,		408,299	2,758	411,057

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Accrued costs	8,433	2,440
	8,433	2,440

10 Contingent assets – legacy income

As at 31 March the charity had not been notified of any legacy income or prospective legacy income.

11 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Loans (falling due In more than 5 years)	71,205	84,707

12 Analysis of charitable funds
Analysis of movements in unrestricted funds

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers £	Funds 31 March 2022 £
General fund	342,534	105,409	(72,474)	(7,738)	367,731

Father's House Sabbath Congregation
Notes to the Accounts for the year ended 31 March 2022

General fund The 'free reserves' after allowing for all designated funds.

13 Analysis of net assets between funds

All of the net assets of the charity are for the general unrestricted fund

FATHER'S HOUSE SABBATH CONGREGATION

England & Wales - Charity number 1087150

Accounts

Trustee's Annual Report for period 1st April 2020 to 31st March 2021

Charity Name: FATHER'S HOUSE SABBATH CONGREGATION

Charity Number: 108715

Premises Address: 5/6 Rowleys Park, Evans Way, Shotton Deeside CH5 1QJ

Office Address: Bethel House Cefn Bychan Road, Pantymwyn, Mold CH7 5EN Flints

Charity Trustees: Michael Fryer – Chairman
Sarah Corteen
Helen Darnell

Structure, Governance and Management

Father's House operates under the governing Document, a declaration of trust dated 9th April 2001.

Father's House runs as a Christian Church Fellowship for the preaching, teaching and outworking of the Christian faith, for furtherance of Christian religious activities and to undertake for the relief of needy persons of any age or status.

New Trustees are appointed as need arises by mutual agreement through Trustee Meetings.

Objectives and Activities

Our objectives consistently remain the same: - to provide a place of worship and fellowship for Christian believers in our surrounding area in order to hold worship services and various weekly meetings, and to advance the Christian faith both spiritually and practically, through biblical principles and scriptural foundational teaching, as well as practical outreach to those in need.

Our aim is to provide assistance wherever we deem it necessary; physically, spiritually and financially to all who come within our realm of concern, whatever age or circumstance, both in our local community and in areas further afield and abroad where relationship has been established for real help to be given.

Achievements and Performance

Like every other body in UK Fathers House has been severely affected by the COVID 19 pandemic. We closed our doors at the end of March 2020 and only re-opened for public worship at the beginning of July 2021.

In the meantime we carried out our regular meetings, bible studies, prayer meetings and business meetings and celebrated our feasts and festivals via Zoom. Our main worship services were live-streamed at first from home, then as time went on, from an office converted into a studio for the purpose using the minimum operating team.

During this time work began on the building of an extension to the rear of our units to provide a room to eat together and to enable our ministry to the homeless and vulnerable to be more practical and comfortable. This will be finished by March 2022.

We also joined with a local couple operating a ministry to the street people in our locality and gave them loan of our portacabin for use as their office. This alliance has proved very effective as our Friday Lunch has now grown and become more well-known and so, between us, we are able to help more people.

We remained faithful to our local community in Deeside continuing our weekly hot cooked lunch for our local homeless and vulnerable people which became a two course takeaway together with a carrier bag of some basic tins and dry goods which really helped them cope.

Like many churches, we faced challenges caused by the pandemic, however our congregation remained faithful in the most part, many giving over and above their usual, however some left due to many different reasons, sadly including two trustees.

Our church running cost decreased as has our overall income, however we are encouraged by the overall picture after such a difficult year.

We were still able to financially support our links in Israel, Myanmar and India who suffered greatly from both Covid and poverty through job losses.

Our Trustees are consulted regularly and they faithfully serve in ensuring that due diligence is taken in all aspects of our charity responsibilities.

Trustees File.

Fathers House Sabbath Congregation
(Charity Registration Number 1087150)

Annual Financial Statements

at 31 March 2021

Fathers House Sabbath Congregation

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

I am reporting on the accounts for the Trust set out on pages 2 to 7.

Responsibilities of the Trustees

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required to the year ended 31 March 2021 in terms of Section 144(2) of the Charities Act 2011 and that an independent examination is required.

Responsibility of the examiner

It is my responsibility to

- examine the accounts under section 145 of the Charities Act 2011
- follow procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the Charities Act 2011
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination has been carried out according to General Directions given by the Charity Commission. My examination included a review of the accounting records kept by the Charity and a comparison of accounts presented with those records. It included consideration of any unusual items or disclosures in the accounting records, and seeking explanations from you as Trustees concerning such matters. The procedures undertaken did not provide all the evidence that would be required in an audit. Consequently, no opinion is given as to whether the accounts present a 'true and fair view' and this report is limited to those matters as set out below.

Statement of the independent examiner

In connection with my examination, no unusual items or disclosures have come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements to:
 - keep accounting records in accordance with section 130 of the Charities Act 2011
 - and to prepare accounts in accordance with the accounting records and comply with the accounting requirements of the Charities Act 2011

have been met.

GS Accounting Services
10 Robinsins Croft
Great Boughton
Chester
CH3 5YB

Date:

Fathers House Sabbath Congregation
(Charity Registration Number 1087150)

BALANCE SHEET
AT 31 MARCH 2021

	NOTES	2021 £	2020 £
ASSETS			
Non- current assets			
Fixed Assets	2.2 & 7	380,374	331,293
Current assets			
Cash and cash equivalents		18,560	30,088
		<u>18,560</u>	<u>30,088</u>
TOTAL ASSETS		<u>398,934</u>	<u>361,381</u>
EQUITY AND LIABILITIES			
Equity			
Surplus of income over expenditure	5	311,787	265,426
		<u>311,787</u>	<u>265,426</u>
Long term liabilities			
	8	84,707	95,267
Current liabilities			
	3	2,440	688
		<u>398,934</u>	<u>361,381</u>

Fathers House Sabbath Congregation
(Charity Registration Number 1087150)

INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	NOTES	2021 £ Restricted funds	2021 £ Unrestricted funds	2021 £ Total	2020 £ Total
Revenue					
Tithes, offerings and other income	2.1	24,845	107,889	132,734	130,533
Expenses					
		10,806	75,566	86,372	94,033
Advertising		1,210	582	1,792	910
Bank charges			57	57	40
Childrens ministry expenses			0	0	745
Cleaning & consumables			795	795	1,750
Community care & donations			441	441	710
Computer expenses			2,338	2,338	2,674
Depreciation	2.2 & 8		3,182	3,182	3,834
Garden			63	63	0
Hospitality			94	94	1,862
Insurance			705	705	666
Interest paid			3,430	3,430	3,826
Licenses & legal expenses			169	169	476
Media & education			893	893	1,212
Printing, stationery & postage			244	244	246
Professional fees			12,450	12,450	12,700
Repairs & maintenance			1,364	1,364	2,696
Salaries			42,599	42,599	41,524
Speaker & ministering expenses			1,026	1,026	1,170
Telephones			2,724	2,724	1,880
Travel & subsistence costs		9,596	0	9,596	12,007
Utilities			2,410	2,410	3,105
Surplus for the year		14,039	32,323	46,362	36,500

Fathers House Sabbath Congregation
(Charity Registration Number 1087150)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
Cash flow from operating activities	51,296	40,334
Surplus of income over expenditure	46,362	36,500
Increase in current liabilities	1,752	0
Adjustment for non cash items: depreciation	7 3,182	3,834
Cash flows from borrowing activities		
Cash outflows to other sources	62,824	26,109
Purchase of fixed assets	52,264	15,911
Long term liability settled	10,560	10,163
Creditors settled	0	35
Net (decrease)/ increase in cash and cash equivalents	(11,528)	14,225
Cash and cash equivalents at beginning of year	30,088	15,863
Cash and cash equivalents at end of year	18,560	30,088

NOTES TO THE FINANCIAL STATEMENTS
AT 31 MARCH 2021

1. BASIS OF PREPARATION

The financial statements are prepared in accordance with the requirements of generally accepted accounting practice. The measurement basis used is historical cost.

2. ACCOUNTING POLICIES

The following are the principle accounting policies used in the preparation of the financial statements.

2.1 Revenue recognition

Revenue is generally recognised when it is probable that economic benefits will flow to the Charity and the amount in respect of the transaction can be measured reliably.

2.2 Fixed Assets

Fixed assets are written down to their recoverable amounts if the recoverable amounts are lower than the carrying amounts.

Depreciation is calculated on a the straight line basis over the expected useful lives of the assets, taking into account their residual values. The expected useful lives are:

Computer and media equipment	33.3%
Furniture	20.0%
Equipment	20.0%
Musical instruments	20.0%

3. Current liabilities

(Amounts falling due within one year)

	2021 £	2020 £
Accounting fees	688	688
Accruals	1,752	0
	<u>2,440</u>	<u>688</u>

Fathers House Sabbath Congregation
(Charity Registration Number 1087150)

NOTES TO THE FINANCIAL STATEMENTS
AT 31 MARCH 2021 (continued)

4. Restricted funds

	Balance b/f at 01-Apr-20 £	Income £	Expenses £	Paid out/ carried by church £	Balance c/f at 31-Mar-21 £
Total income/expenses	3,337	24,844	58,928	0	-30,747
Building fund	0	15,230	52,003	0	-36,773
Homeless kitchen	-621	3,782	0	0	3,161
Israel outreach	5,047	3,682	5,184	0	3,545
Tabernacle and Passover	-294	0	80	0	-374
Current events, tuck shop	-1,067	0	0	0	-1,067
Ministry: Myanmar, Uganda & Venezuela	272	2,150	1,661	0	761

5. Surplus of Income over Expenditure	2021 £	2020 £
Accumulated surplus at beginning of year	265,426	228,926
Surplus for current year	46,362	36,500
Surplus at end of year	<u>311,788</u>	<u>265,426</u>

6. Land and buildings	2020 £
At cost	<u>375,288</u>
	<u>323,285</u>

Being property Units 5 & 6, Rowleys Park, Evans Way, Shotton, CH5 1QJ
The buildings have been mortgaged in favour of Stewartship Services.

Fathers House Sabbath Congregation
(Charity Registration Number 1087150)

NOTES TO THE FINANCIAL STATEMENTS
AT 31 MARCH 2021 (continued)

7. Fixed Assets

	TOTAL £	Compu- ters	Musical instru- ments	Furni- ture	Equip- ment
Net book value at beginning of year	8,008	356	4,263	1,723	1,666
Cost	29,256	4,112	8,615	10,735	5,794
Accumulated Depreciation	21,248	3,756	4,352	9,012	4,128
Fixed asset purchases	260	0	260	0	0
Depreciation for the year	3,182	265	1,681	607	629
Net book value at end of year	5,086	91	2,842	1,116	1,037
Cost	29,516	4,112	8,875	10,735	5,794
Accumulated Depreciation	24,430	4,021	6,033	9,619	4,757
Land & buildings at cost	188,000				
Additions and improvements To 31 March 2020	135,285				
Current year	52,003				
Total land & buildings at cost	<u>375,288</u>				
Fixed assets: total net book value	380,374				

8. Long term liabilities

	2021 £	2020 £
Mortgage Stewardship Services	84,707	95,267

The mortgage is secured against land and buildings as described in note 6 above. Interest is currently charged at market rates which vary from time to time.

9. Related Parties

Controlling entity

The charity is controlled by the trustees

10. Trustees Remuneration and Expenses

No trustees received any remuneration during the year for services as a trustee.

11. Employees Remuneration

	2021 £	2020 £
The aggregate payroll costs for employees: salaries	42,599	41,524
No employee received remuneration in excess of £60,000.		