



Registered Charity Number: 1087150

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

Father’s House Sabbath Congregation
Reports and accounts

Contents

	Page
Trustees’ Report	3
Statement of Directors’/Trustees’ Responsibilities	5
Independent Examiner’s Report	6
Statement of Financial Activities	7
Balance Sheet	9
Notes to the accounts	10

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 Flintshire

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

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
	Notes				
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 £
	Notes			
Income				
Donations and legacies	2	105,409	33,507	138,916
Total Income		105,409	33,507	138,916
Expenditure				
Expenditure on charitable activities	3	72,474	10,499	82,973
Total expenditure		72,474	10,499	82,973
Net income/(expenditure) for the year		32,935	23,008	55,943
Gross transfer between funds		(7,738)	7,738	-
Net movement in funds		25,197	30,746	55,943
Reconciliation of funds:				
Total funds brought forward		342,534	(30,746)	311,788
Total funds carried forward		367,731	-	367,731

Father's House Sabbath Congregation**Balance Sheet****As at 31 March 2023**

		2023		2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	8		<u>422,151</u>		<u>411,057</u>
Total fixed assets			<u>422,151</u>		<u>411,057</u>
Current Assets					
Cash at the bank and in hand		<u>12,500</u>		<u>36,312</u>	
Total current assets		<u>12,500</u>		<u>36,312</u>	
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			<u>432,112</u>		<u>438,936</u>
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	-	800	800	
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	2,539	8,433
	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	57,261	71,205

12 Analysis of charitable funds

Analysis of movements in unrestricted funds

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

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