

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:-					
	E				
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:-	E			
Total funds brought forward		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	7,614	1,803

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	8,862	-	8,862	15,674
	399,387	-	399,387	390,525
Closing revenue funds	399,387	-	399,387	390,525

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	399,387	-	399,387	390,525

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			
		Note	Ref	2025	2024
				£	£
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	2,853	2,142

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

Salary costs	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
<i>The estimated full time equivalent number of all staff employed as above</i>	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
	29,437	47,437

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	390,525	374,851
Surplus after tax for the year	8,862	15,674
At 31 March 2025	399,387	390,525

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 funds	Designated funds	Restricted funds	Total 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)
	398,087	1,300	-	399,387
At 1 April 2024	Unrestricted funds	Designated funds	Restricted funds	Total 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)
	390,525	-	-	390,525

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 classsified 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
Prior year				
	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		Current year		Prior Year	
	Unrestricted		Restricted		Total Funds		Total Funds	
	Funds		Funds		2025		2024	
Current Year	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	B2a	-		67,664		59,856	
	Prior Year		Prior Year		Prior Year		Prior Year	
	Unrestricted		Restricted		Total Funds		Total Funds	
	Funds		Funds		2024		2024	
Prior Year	2024		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	B2a	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 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<i>Premises Expenses</i>				
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
<i>Administrative overheads</i>				
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
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>				
Other legal and professional	10,800	-	10,800	11,700
<i>Financial costs</i>				
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
30,412	-	30,412

Total support costs - Prior Year

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 Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	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 Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Independent Examiner's fees	800	-	800
Total Governance costs	800	-	800

24 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		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 Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		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