

CFC Family Ministries

Charity No. 1099118

Company No. 03766132

Trustee's Report and Unaudited Accounts

31 May 2025

**Contents of the Financial Statements
For the Year Ended 31 May 2025**

	Page
Report of the Trustees	2-3
Statement of Financial Activities	4
Summary of Income and Expenditure Account	5
Statement of Financial Position	6
Notes to the Financial Statements	7
Detailed Statement of Financial Activities	12

CFC Family Ministries

Report of the Trustees

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 May 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

The charity's objects are to advance the Christian faith and support family and community wellbeing through faith-based activities, pastoral support, discipleship programmes, charitable outreach, and related community initiatives.

During the year, the charity continued to undertake activities in furtherance of these objectives through:

- regular worship gatherings and fellowship meetings;
- discipleship and spiritual formation programmes;
- pastoral care and counselling support;
- family-oriented activities and community engagement initiatives;
- charitable outreach and support activities; and
- volunteer-led ministry and operational support.

The Trustees review the charity's aims, objectives and activities annually to ensure that they continue to reflect the charity's purposes and public benefit objectives.

Public Benefit Statement

The Trustees confirm that they have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

In shaping the charity's objectives and planning its activities, the Trustees have considered the Charity Commission's guidance on public benefit and believe that the charity's activities provide benefit to the public through spiritual, pastoral, community and charitable support initiatives.

Achievements and Performance

During the year ended 31 May 2025, the charity continued to provide faith-based activities and community support initiatives in line with its charitable objectives.

Key activities during the year included:

- conducting regular worship services, prayer meetings and fellowship activities;
- facilitating discipleship and faith development programmes for members and attendees by conducting Christian life programmes, Pastoral formation teachings, family ministry retreats and conferences;
- providing pastoral support and encouragement to individuals and families through continuous evangelisation efforts, values formation activities and safeguarding trainings;
- organising ministry and outreach activities aimed at strengthening community engagement in the different parishes and local areas where the CFC Family ministry community members is present; and
- supporting volunteer participation in ministry operations and charitable activities.

The Trustees are grateful for the continued support of volunteers, donors and members whose contributions enabled the charity to continue its activities throughout the year.

Financial Review

The charity recorded total incoming resources of £188,604 for the year ended 31 May 2025 (2024: £184,093).

Total expenditure for the year amounted to £168,368 (2024: £162,983), resulting in a net surplus of £20,236

CFC Family Ministries

Report of the Trustees

for the year (2024: £21,110).

At 31 May 2025, total funds stood at £236,565 (2024: £216,329), comprising general funds of £22,226 and designated funds of £214,339.

The Trustees consider the financial position of the charity year-end to be stable and sufficient to support the continuation of the charity's activities.

Reserves Policy

The charity's policy is to maintain sufficient unrestricted reserves to:

- meet short-term operational commitments;
- manage unexpected expenditure or fluctuations in income; and
- support the continuity of the charity's charitable activities.

At 31 May 2025, unrestricted free reserves amounted to £236,565 (2024: £216,329).

The Trustees continue to monitor the level of reserves and aim to strengthen unrestricted reserves over time to support the long-term sustainability of the charity.

Reference and administrative details

Registered Company No.

03766132

Registered Charity No.

1099118

Registered Office

Spaces

12 Hammersmith Grove

London

W6 7AP

Trustees

S. Salada

J. Rama

G. Premarion

J. Enage

R. Cruz

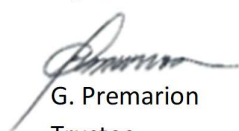
C. Buco

L. Premarion

The Trustee is 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 Companies Act 2006. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



G. Premarion

Trustee

28 May 2026

CFC Family Ministries
Statement of Financial Activities
For the year ended 31 May 2025

					As restated
		General funds	Designated funds	Total funds	Total funds
	Notes	31 May 2025	31 May 2025	31 May 2025	31 May 2024
		£	£	£	£
Income from:					
Donations and legacies	4	188,604	-	188,604	184,093
Total		188,604	-	188,604	184,093
Expenditure on:					
Charitable activities	5	168,368	-	168,368	162,983
Total		168,368	-	168,368	162,983
Net gains on investments		-	-	-	-
Net income/(expenditure)		20,236	-	20,236	21,110
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		20,236	-	20,236	21,110
Other gains and losses					
Net movement in funds		20,236	-	20,236	21,110
Reconciliation of funds:					
Total funds brought forward		1,990	214,339	216,329	195,219
Total funds carried forward		22,226	214,339	236,565	216,329

The notes form part of these financial statements

CFC Family Ministries
Summary Income and Expenditure Account
For the Year Ended 31 May 2025

	2025 £	As restated 2024 £
Income	188,604	184,093
Gross income for the year	<u>188,604</u>	<u>184,093</u>
Expenditure	168,368	162,983
Total expenditure for the year	<u>168,368</u>	<u>162,983</u>
Net income before tax for the year	20,236	21,110
Net income for the year	<u>20,236</u>	<u>21,110</u>

CFC Family Ministries
Balance Sheet
At 31 May 2025

Company No.	03766132	Notes	2025 £	As restated 2024 £
Current assets				
	Cash at bank and in hand		233,792	223,089
	Other debtors		14,191	13,384
			<u>247,983</u>	<u>236,473</u>
Creditors:	Amount falling due within one year	7	(11,418)	(18,189)
Net current assets			<u>236,565</u>	<u>236,473</u>
Creditors:	Amounts falling due after more than one year	8	-	(1,955)
Net assets			<u>236,565</u>	<u>216,329</u>
Total net assets			<u>236,565</u>	<u>216,329</u>
The funds of the Charity				
Unrestricted funds				
	Designated funds	9	214,339	214,339
	General funds	9, 12	22,226	1,990
			<u>236,565</u>	<u>216,329</u>
Total unrestricted funds			<u>236,565</u>	<u>216,329</u>
Total funds			<u>236,565</u>	<u>216,329</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

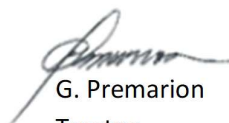
For the year ended 31 May 2025, the Company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the Company to obtain an audit in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board of Trustees on 28 May 2026

And signed on its behalf by:



G. Premarion
Trustee

28 May 2026

CFC Family Ministries
Notes to the Financial Statements
For the Year Ended 31 May 2025

1 Accounting policies

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 applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of consolidation

The charity has considered the requirements of the Charities SORP (FRS 102) and the Companies Act 2006 in relation to the preparation of consolidated financial statements.

The Trustees have assessed the relationship between the charity and CFC ANCOP UK Ltd (11402816) and, although elements of influence and common charitable objectives may exist, the charity has taken advantage of the exemption available to small groups under section 399 of the Companies Act 2006 and paragraph 24.11 of the Charities SORP (FRS 102), and has therefore not prepared consolidated financial statements.

The Trustees consider that the preparation of group financial statements is not material to the understanding of the financial position and results of the charity for the year ended 31 May 2025.

Change in basis of accounting or to previous accounts

The financial statements continue to be prepared on the same accounting basis and in accordance with the same accounting policies adopted in the previous year.

During the year, the Trustees identified matters relating to prior periods requiring correction in order to properly reflect the charity's financial position and results.

Accordingly, comparative figures for the year ended 31 May 2024 have been restated. Details of the prior period adjustments are set out in Note 12 to the financial statements.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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. Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Significant accounting judgements and estimates

In preparing the financial statements, the Trustees have made judgements in relation to:

- the classification of funds between unrestricted, restricted and endowment categories;
- the assessment of prior period adjustments; and
- the consideration of whether group accounts are required under the Companies Act 2006 and Charities SORP (FRS 102).

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	General Funds 2024 £	Designated funds 2024 £	As restated Total funds 2024 £
Income from:			
Donations and legacies	184,093	-	184,093
Total	<u>184,093</u>	<u>-</u>	<u>184,093</u>
Expenditure on:			
Charitable activities	162,983	-	162,983
Total	<u>162,983</u>	<u>-</u>	<u>162,983</u>
Net income	<u>21,110</u>	<u>-</u>	<u>21,110</u>
Net income before other gains/(losses)	<u>21,110</u>	<u>-</u>	<u>21,110</u>
Other gains and losses	-	-	-
Net movement in funds	<u>21,110</u>	<u>-</u>	<u>21,110</u>
Reconciliation of funds:			
Total funds brought forward	(19,120)	214,339	195,219
Total funds carried forward	<u>1,990</u>	<u>214,339</u>	<u>216,329</u>

4 Income from donations and legacies

Unrestricted	Total 2025	Total 2024
£	£	£
188,604	188,604	184,093
188,604	188,604	184,093

5 Expenditure on charitable activities

Unrestricted	Total 2025	As restated Total 2024
£	£	£
168,368	168,368	162,983
168,368	168,368	162,983

6 Staff costs

The Company has no employees. It is run by volunteers.

7 Creditors: Amounts falling due within one year

	2025	As restated 2024
	£	£
Bank loans and overdrafts	-	1,294
Accruals	11,418	16,895
	11,418	18,189

8 Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	-	1,955
	-	1,955

9 Movement in funds

	As restated At 1 June 2024	Incoming resources (including other gains/ losses)	Resources expended	At 31 May 2025
	£	£	£	£
Unrestricted funds:				
Designated funds	214,339	-	-	214,339
General funds	1,990	188,604	(168,368)	22,226
Total funds	216,329	188,604	(168,368)	236,565

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	236,565	-	236,565
Creditors due in more than one year and provisions	-	-	-
	<u>236,565</u>	<u>-</u>	<u>236,565</u>

11 Related party disclosures

Controlling Party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Trustees and Key Management Personnel

The charity considers its trustees to be its key management personnel. No trustee received any remuneration for their role during the year.

Connected Organisation

The charity has no transaction with CFC ANCOP UK Ltd (11402816) in 2025 and 2024.

12 Prior period adjustment

The Trustees identified material errors – overstatement of cash, advances that should have been recorded and expenses that should have been accrued relating to prior periods that required correction to ensure the accuracy and completeness of the financial records. Below is the reconciliation of the unrestricted funds showing the adjustments made:

	£
Unrestricted funds, 1 June 2023, as reported	-
Adjustment on cash	<u>(19,120)</u>
Unrestricted funds, 1 June 2023, as restated	<u>(19,120)</u>
Unrestricted funds, 31 May 2024, as reported	24,621
Adjustment on cash	(19,120)
Adjustment on advances	13,384
Adjustment on accruals	<u>(16,895)</u>
Unrestricted funds, 31 May 2024, as restated	<u>1,990</u>

The Trustees also corrected a prior-year misclassification of an unrestricted fund. It had previously been presented as an endowment fund within restricted funds. Upon review, the Trustees determined that the fund represents amounts set aside from unrestricted income and may be re-designated at any time. As such, it meets the definition of a designated fund, not an endowment. There has been no impact on the comparative figures to reflect this correction of the classification.

CFC Family Ministries
Detailed Statement of Financial Activities
for the year ended 31 May 2025

	General funds	Designated funds	Total funds	As restated Total funds
	2025	2025	2025	2024
	£	£	£	£
Income from:				
Donations and legacies	184,093	-	184,093	184,093
Total income	184,093	-	184,093	184,093
Expenditure on:				
Charitable activities	168,368	-	168,368	162,983
Total expenditure	168,368	-	168,368	162,983
Net gains on investments	-	-	-	-
Net income	20,236	-	20,236	21,110
Net income before other gains/(losses)	20,236	-	20,236	21,110
Prior period adjustments	-	-	-	(19,120)
Net movement in funds	20,236	-	20,236	1,990
Reconciliation of funds:				
Total funds brought forward	1,990	214,339	216,329	214,339
Total funds carried forward	22,226	214,339	236,565	216,329