

Company Number: 4699914

CHRISTIAN UK FAMILY CENTRE LIMITED

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31st March 2021

CONTENTS	PAGES
Contents Page	2
Trustees Report	
▪ Company and Charity Information	3
▪ Annual Review of Activities	4
Statement of Financial Activities	5
Balance Sheet	6-7
Notes to the Accounts	8-11
Accountants Report on unaudited accounts {for Companies House}	12
Independent Examiner's Report for Charity Commissioners	13

DIRECTOR TRUSTEES REPORT

The Director trustees present their report for the year ended 31st March 2021

The Director and Charity Information

- **CHRISTIAN UK FAMILY CENTRE Limited** is a company limited by guarantee and was formed and incorporated on 17th March 2003, number 4699914
- The original name on incorporation was UK FAMILY CENTRE LIMITED, and it was changed to its present name on 24th March 2004.
- Christian UK Family Centre was registered as a Charity on 30th March 2004, number 1102938. It's governing document of Memorandum and Articles of incorporation, dated 17th March 2003.
- The main aims and objectives are outlined on page 4, in the review of Activities.
- The **Registered Office** address with Companies House is:-
478 Rice Lane, Liverpool L9 2BW, England.
- **The Directors serving during the year were:**
Rev Roy Kurian Varghese (Chairman)
Rev Michael Oliver Mark McKeever (Company Secretary)
Rev Gustaf duPlessis
- It is the responsibility of the Trustee Directors to ensure that proper records are kept for the individual churches and ensure that proper accounts are prepared to comply with both Charity and Company Legislation. All the individual churches are independently examined by a qualified accountant and details are given below.
- The accounts bring together the income and expenses of 3 churches, all of whom have been examined by other accountants, who send their signed off accounts to me to prepare the Company and Charity accounts. Each church has prepared accounts for the year ended 31st March 2021
- **The names of the 3 churches are as follows under the Christian UK Family Centre**
 1. Calvary Christian Centre, Belfast
 2. Victory Family Centre, Glasgow
 3. Victory Family Centre, Liverpool
- The **Independent Examiner** for the Charity and Reporting Accountant to the Company is:- **David RS Welch FCA, DChA, Chartered Accountant,**
3, Alvington Grove, Hazel Grove, Stockport, SK7 5LS
 - **Calvary Christian Centre, Belfast**, had their accounts prepared by:-
Colin Stewart FCA, Guardian, Chartered Accountants Ireland & Registered Auditors, 2 William Street, Newtownards, BT23 4AH
 - **Victory Family Centre , Glasgow** had their accounts prepared by:-
D M McNaught & Co , Chartered Accountants, 166, Buchanan Street, Glasgow, GL1 2LS
 - **Victory Family Centre, Liverpool** had their accounts prepared by:-
Joy Sicilla Oliveros ACCA of JSO Accounting, 25, Park Road, Wigan, Lancs., WN6 7AA

ANNUAL REVIEW OF ACTIVITIES

a. Charities objectives and principal activities

Christian UK Family Centre's objectives and principal Activities continue as they were in previous years.

b. Present position

- Covid-19 has affected everyone and also the way we do church. Most of us have gone online since March 2020 using Facebook, Zoom & YouTube..
- The three UK churches have made progress in different ways in their ministry and church progress. Once again, the focus had been in consolidating the gains made, developing their respective leaders, strengthening finances and enlarging their churches.
- **Calvary Christian Centre, Belfast** – we have online service through zoom and also linking to Glasgow church for service through YouTube. Resumed the in person services from January 21, 2021 onwards. For Missions the church has been actively supporting the works in Thailand, Romania & in Namibia. Has started to do some refurbishment on the church building. Despite the Covid, God has added new members to the church. Loan repaid this year is GP 6000. So far till March 2021 the amount repaid is GP 53,500 (Fifty three thousand and five hundred sterling pounds).
- **Victory Family Centre, Glasgow** –due to the Covid restrictions we had been doing all our meetings through Zoom or YouTube. It was not the best way for ministry to grow. But thank God for all the members who had been faithful attending most of the meetings. All donations were affected but many have started to give online. All the members had been very sacrificial in giving towards the Building Fund. The renovation work is taking longer than expected due to restrictions but hope to be ready towards the end of the year.
- **Victory Family Centre, Liverpool** – it has not been an easy time with the lockdown. But the church invested in media equipment so that they could do a good streaming of their services – Sunday worship, prayer meetings and Life Group meetings. It was difficult to keep in touch with everyone since not all are open to social media. The second lockdown hit the people badly, but prayer became a priority during this time. The church is in the process of looking for a permanent place in the coming months. Dan & Kim have stepped up in their role as leaders of the church and it has been a great help.
- **Reporting Accountant** In preparing this report and these accounts we are grateful to our Chartered Accountant, David RS Welch FCA DChA. The accounts have been prepared in accordance with the Charity Commissioners guidelines for an Independent Examination and are presented for your approval.

The Trustees for the year ending 31st March 2021 is attached for approval.

Approved by the Trustee Directors on **18th November 2021** and signed on their behalf by

Roy Varghese
Chairman & Director

STATEMENT OF FINANCIAL ACTIVITIES

INCOME & EXPENDITURE ACCOUNT {COMBINED A/C}

	2021		2020	
	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
	FUNDS	FUNDS	FUNDS	FUNDS
	£	£	£	£
RESOURCES RECEIVED				
FROM MAIN OBJECTIVES OF CHURCH				
Offerings- Tithes & Freewill Offerings	90,476	0	90,476	91,437
Working Support from VFC (Singapore)	0	0	0	0
MFP{Missions Faith Pledge} Monies Received	0	10,520	10,520	8,509
Building Fund Monies Received	0	70,761	70,761	49,682
Gift Aid Income Tax Reclaims received	21,703	0	21,703	19,399
Other Income	0	0	0	3,082
Singapore gift to help fund Glasgow Church	0	0	0	80,000
TOTAL INCOME FROM MAIN OBJECTIVES	£112,179	£81,281	£193,460	252,109
INVESTMENT INCOME RECEIVED	76	0	76	77
OTHER INCOME	0	0	0	0
TOTAL RESOURCES RECEIVED	£112,255	£81,281	£193,536	£252,186
RESOURCES EXPENDED				
MAIN OBJECTIVES OF CHURCH				
PASTORAL SALARIES & TRAVEL	17,710	0	17,710	24,010
MISSIONARY FAITH PLEDGE	0	8,950	8,950	8,971
CHURCH FABRIC COSTS	29,686	99	29,785	28,884
DEPRECIATION OF FIXED ASSETS	695	108	803	1,071
CHURCH ADMIN., IT & COMMUNICATION COSTS	6,425	0	6,425	
CHURCH OUTREACH & HOSPITALITY	3,006	0	3,006	28,218
RESOURCES ON MAIN OBJECTIVES	57,522	9,157	66,679	91,154
GOVERNANCE COSTS				
Trustees Expenses –A.G.M.	0	0	0	0
Bank Commissions & Charges	1,225	0	1,225	943
Accountancy & Examination Costs	4,345	0	4,345	5,390
TOTAL GOVERNANCE COSTS	5,570	0	5,570	6,333
TOTAL RESOURCES EXPENDED	£63,092	£9,157	£72,249	£97,487
SURPLUS FOR YEAR BEFORE FUNDS TRANSFERS	49,162	72,124	121,286	154,699
TRANSFER OF FUNDS	153,120	-153,120	0	0
SURPLUS {DEFICIT} FOR YEAR	£202,282	-£80,996	£121,286	£154,699
Funds at 1st April 2020	328,079	176,104	504,383	349,684
Funds at 31st March 2021	530,361	95,108	625,669	504,383

BALANCE SHEET
As at 31st March 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	5	446,826	294,162
CURRENT ASSETS			
Debtors	4	23,872	17,907
Rent Deposit		0	0
Deposit on New Glasgow Church		0	0
Cash at Bank & in Hand	6	161,860	197,408
TOTAL CURRENT ASSETS		184,732	215,315
CURRENT LIABILITIES			
Accruals	7	(3,220)	(3,840)
Paye/NIC – Glasgow		(0)	(0)
Sundry Creditors		(2,669)	(1,254)
Interest free Loan within one year (re Belfast/Glasgow)	8	(0)	(0)
TOTAL CREDITORS WITHIN 1 YEAR		(5,889)	(5,094)
NET CURRENT ASSETS		178,843	210,221
NET ASSETS		£ 625,669	£ 504,383
	Note	2021 £	2020 £
REPRESENTED BY:-			
TRUSTEE FUNDS	9 & 10		
Balance brought forward		504,383	349,684
Surplus / {Deficit} for the Year		121,286	154,699
TOTAL CARRIED FORWARD		£ 625,669	£ 504,383

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

Balance Sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 31st March 2021**

In approving these financial statements as director of the company I hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st March 2021 ; and
- (c) that I acknowledge my responsibilities for:

- (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
- (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies.

The financial statements were approved by the Board on **18th November 2021** and signed on its behalf by

REV.ROY VARGESSE
Chairman & Director

REV. MICHAEL McKEEVER
Director & Secretary

Registration number 4699914

NOTES TO THE ACCOUNTS

1. Accounting Policies

The financial statements, incorporating a Statement of Financial Activities, have been prepared in accordance with Statement of Recommended Practice (SORP) "Accounting for Charities", issued in **Charities Act 2011** and applicable Accounting Standards. The particular accounting policies adopted by the Trustees are described below:

2. Accounting Convention

These financial statements have been prepared under historic cost convention.

a. Incoming Resources

Gifts received are accounted for as soon as it is prudent and practicable to do so, generally the earlier of the date of notification and receipt.

b. Resources Expended - Direct Charitable Expenditure.

Includes all expenditure directly related to the objects of the church (in accordance with SORP).

3. DIRECTORS OF COMPANY / TRUSTEES OF CHARITY

Directors are reimbursed modest expenses for attendance at AGM and other meetings.

No salaries have been paid as directors.

4. DEBTORS

GIFT AID	2021	2020
	£	£
Head Office	2,388	1,791
Liverpool	7,150	4,960
Glasgow	8,683	7,238
Belfast	5,651	3,918
TOTAL GIFT AID DEBTORS	£ 23,872	£ 17,907
OTHER DEBTORS	0	0
TOTAL DEBTORS	£ 23,872	£17,907

5. TANGIBLE FIXED ASSETS

FIXED ASSETS	TOTAL FIXED ASSET COST	BUILDINGS	MOTOR VEHICLES	MUSIC & CHURCH OFFICE EQUIPMENT
COST	£	£	£	£
COST AT 1ST APRIL 2020	348,748	282,554	15,443	50,751
ADDITIONS IN YEAR	153,467	153,467	0	0
DISPOSALS IN YEAR	0	0	0	0
COST AT 31st March 2021	502,215	436,021	15,443	50,751

FIXED ASSETS	TOTAL FIXED ASSET COST	BUILDINGS	MOTOR VEHICLES	MUSIC & CHURCH OFFICE EQUIPMENT
DEPRECIATION	£	£	£	£
DEPRECIATION AT 1ST APRIL 2020	54,586	0	14,929	39,657
CHARGE IN YEAR	803	0	144	659
ELIMINATED ON DISPOSALS IN YEAR	0	0	0	0
DEPRECIATION AT 31st March 2021	55,389	0	15,073	40,316
NET BOOK VALUE AT 31st March 2021	446,826	436,021	370	10,435
NET BOOK VALUE AT 31ST MARCH 2020	294,162	282,554	514	11,094
	£	£	£	£
GLASGOW NET BOOK VALUES	377,571	375,165	370	2,036
LIVERPOOL NET BOOK VALUES	4,630	0	0	4,630
BELFAST NET BOOK VALUES	64,625	60,856	0	3,769
NET BOOK VALUE AT 31st March 2021	446,826	436,021	370	10,435

5.1 Notes re Buildings Costs

- Glasgow New Mercy church met in rented buildings during the year, as they prepared to buy and move into new premises in the coming year.
- They purchased the Ashfield Pub for £204k and have spent a further £171k in last 2 financial years on developing it into a church, for which change of use has been obtained. The final cost is still to be determined, but the church was completed by October 2021, when it began holding church services.
- Liverpool VFC continued to meet in rented buildings in the Liverpool and Wirral areas.
- **Note re Other Fixed assets**
- Belfast did acquire Musical & Office equipment totalling £ 99 (2020:- £1448), which has been written off against the Income & Expenditure account, as depreciation has not been charged against their other assets in recent years.
- The depreciation charged in the accounts is for equipment and a vehicle owned by Glasgow VFC.
- Liverpool VFC remains the same, as the estimated value of their equipment & musical items. Liverpool VFC did acquire Musical & Office equipment totalling £ 108 (2020:- £0) which has been written off against the Income & Expenditure account, as depreciation has not been charged against their other assets in recent years.

6. CASH AT BANK & IN HAND

	2021	2020
	£	£
Head Office	15,956	10,624
Liverpool	32,403	13,353
Glasgow	81,313	153,676
Belfast	32,188	19,755
TOTAL CASH AT BANK & IN HAND	£ 161,860	£ 197,408

7. ACCRUALS {re Accountancy & Governance}

	2021	2020
	£	£
Head Office	1,300	1,595
Liverpool	200	425
Glasgow	1,520	1,595
Belfast	200	225
TOTAL ACCRUALS	£ 3,220	£ 3,840

	2021	2020
	£	£
8. Gifts from Singapore VFC (Mother Church) to assist With the purchase of Glasgow VFC's Church Building.	£ 0	£ 80,000

This was kindly given to contribute towards the redevelopment of the newly acquired church property in Glasgow. Construction work began in the Summer of 2021, and the church renovation was completed in late 2021.

Intergroup loans from Head Office to Belfast amounted to £6,500, being repaid at £6k p.a, and to Glasgow VFC £40,000, and repayments had not commenced at 31st March 2021.

9. TRUSTEE FUNDS

	2021	2020
	£	£
Unrestricted Funds	530,561	328,079
Restricted Funds {See Note 10}	95,108	176,104
TOTAL TRUSTEE FUNDS	£ 625,669	£ 504,383

10. RESTRICTED FUNDS

	2021 £	2020 £
Head Office –see below**	0	1,500
Liverpool	11,784	10,866
Glasgow	75,079	157,386
Belfast	8,245	6,352
TOTALS	£ 95,108	£ 176,104

** These funds which receive the £6k annual loan repayments from Belfast CCC, were used to loan Glasgow VFC £40k, towards their building purchase and development, hence the fall of £40k.

The restricted funds have two main purposes.

1. Mission Pledge Funds. £ 24,880 (2020:- £23,310)

Mission Pledges are amounts received to be specifically given away to other Christian Charitable Organisations, to be decided by the respective church memberships.

MPF – Belfast	£ 4,669	(2020: £ 3,364)
MPF – Liverpool	£ 2,545	(2020: £ 2,220)
MPF- Glasgow	£ 17,666	(2020: £ 17,726)

Total MFP's as above £ 24,880 (2020 £ 23,310)

2. Building Funds. £ (2020: £ 152,794)

Split between churches as follows:-

A) Liverpool VFC	£ 9,239	(2020 £ 8,646)
B) VFC Europe	£ 0	(2020 £ 1,500)
C) Belfast CCC	£ 3,576	(2020 £ 2,988)
D) Glasgow VFC	£ 57,413	(2020 £139,660)

Restricted Building Funds £ 70,228 (2020: £ 152,794)

Total Restricted Funds £ 95,108 (2020: £ 176,104)

Accountants' report on the unaudited financial statements to the directors of

**CHRISTIAN UK FAMILY CENTRE LIMITED
YEAR ENDED 31st March 2021**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st March 2021 set out on pages 3 to 11 and you consider that the company is exempt from an audit.

In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfill your statutory responsibilities, from the accounting records and information supplied to us.

**David R S Welch F.C.A., DChA.
Chartered Accountant**

**3 Alvington Grove
Hazel Grove
Stockport
Cheshire
SK 7 5 LS**

Date: 18th November 2021



Independent examiner's report to the trustees of CHRISTIAN UK FAMILY CENTRE LIMITED

I report on the accounts of the company for the year ended **31st March 2021**, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:

- . to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - . to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met: or

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

Signed:-

Name: **DAVID R S WELCH FCA, DChA**

Relevant professional qualification or body: **ICAEW**

Address: **3, Alvington Grove, Hazel Grove, Stockport, Cheshire. SK7 5 LS**

Date: **18th November 2021**