

-Company Number: 4699914

CHRISTIAN UK FAMILY CENTRE LIMITED

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31st March 2022

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DIRECTOR TRUSTEES REPORT

The Director trustees present their report for the year ended 31st March 2022

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 the Company House is 478 Rice Lane L9 2BW , Liverpool , 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 2022.
- **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, Guardian Chartered Accountants & Registered Auditors, 2 William Street, Newtownards, Co Down BT23 4AH**
- Victory Family Centre, Glasgow had their accounts prepared by **D M McNaught & Co , Chartered Accountants 166, Buchanan Street, Glasgow, SL 2LS**
- Victory Family Centre, Liverpool had their accounts prepared by **Joy Sicilla Oliveros ACCA of JSO Accounting, 25, Park Road, Wigan, Lanc 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

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.

i) Calvary Christian Centre, Belfast – the building was closed for covid, and all meetings were held through zoom meeting. Beginning of 2021 we started back our physical meeting in church, we lost some of the members as some are fearful to attend the church. We also started back our Bible study on every Wednesday. An outreach for the community "Happy Nappy" mum's and toddlers was back, and the response was overwhelming. We divided them into 2 groups just to keep the social distancing. We also have a Christmas outreach with the mum's and toddlers' group for people from the community and their family to join us. Gave out lots of food hampers over the Christmas season to the many needy families in the community.

ii) Victory Family Centre, Glasgow – throughout 2021 we were holding our services on YouTube n other meetings on zoom. Finally in October 2021 we were given permission to use our refurbished church building at 404 Hawthorn Street G22 6RU. It was great to go back in person to worship. But some of the members had didn't join us out of fear of covid or for other reasons. But God has been faithful in adding new members to the church. In 2022 we have started a Help to Hope Drop In for people from the community on every Tuesdays n it has benefitted many who have been affected by the restrictions of the covid. We also started the Food bank with Trussell Trust, and this has benefitted many locals and asylum seekers during this time of rising cost. The Food bank is on every Tuesdays. Most of the renovations for the building is over and our focus is reaching out to the Community.

iii) Victory Family Centre, Liverpool – the church has been meeting on zoom for a good part of 2021. We were on the lookout for a more permanent place for our worship place. On 1st June we were able to lease a room at Hanson Road in Fazakerley, an ideal place for our church. In August we were able to meet for our services in person and Dan was prayed in as leader of the church, with Gustaf taking an oversight role. We started Food & Fellowship once a month – the focus mainly being around building relationship, and the other was a workshop style service – where we have been able to explore certain subjects more in-depth. Both of these have been very successful. F&F being consistently the most well attended. Dan took some time-out to deal with a personal issue going into the new year, so Gustaf stepped in to help out for a season and Kim took on a much more prominent role. At the start of 2022 we also started to get the worshippers together weekly, to practice together and to teach the group. We have seen a small amount of growth over the year and a team of committed people have started to form around us.

c. Reporting Accountant

In preparing this report and these accounts we are grateful to our Chartered Accountant, David R S 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 2022 is attached for approval.

Approved by the Trustee Directors on **26th September 2022** and signed on their behalf by

Roy Varghese
Chairman & Director

STATEMENT OF FINANCIAL ACTIVITIES

INCOME & EXPENDITURE ACCOUNT {COMBINED A/C}

	2022		2021	
	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
	FUNDS	FUNDS	FUNDS	FUNDS
	£	£	£	£
RESOURCES RECEIVED				
FROM MAIN OBJECTIVES OF CHURCH				
Offerings- Tithes & Freewill Offerings	96,567	0	96,567	90,476
Working Support from VFC (Singapore)	0	0	0	0
MFP{Missions Faith Pledge} Monies Received	0	19,212	19,212	10,520
Building Fund Monies Received	0	32,937	32,937	70,761
Gift Aid Income Tax Reclaims received	22,225	0	22,225	21,703
Other Income	0	0	0	0
Singapore gift to help fund Glasgow Church	0	0	0	0
TOTAL INCOME FROM MAIN OBJECTIVES	118,792	52,149	170,941	£193,460
INVESTMENT INCOME RECEIVED	92	0	92	76
OTHER INCOME	546	0	546	0
TOTAL RESOURCES RECEIVED	£119,430	£52,149	£171,579	£193,536
RESOURCES EXPENDED				
MAIN OBJECTIVES OF CHURCH				
PASTORAL SALARIES & TRAVEL	17,190	0	17,190	17,710
MISSIONARY FAITH PLEDGE	0	33,267	33,267	8,950
CHURCH FABRIC COSTS	40,102	27,772	67,874	29,785
DEPRECIATION OF FIXED ASSETS	799	80	879	803
CHURCH ADMIN., IT & COMMUNICATION	13,972	0	13,972	6,425
CHURCH OUTREACH & HOSPITALITY	7,848	0	7,848	3,006
RESOURCES ON MAIN OBJECTIVES	74,158	61,119	135,277	66,679
GOVERNANCE COSTS				
Trustees Expenses –A.G.M.	0	0	0	0
Bank Commissions & Charges	1,103	0	1,103	1,225
Accountancy & Examination Costs	4,430	0	4,430	4,345
TOTAL GOVERNANCE COSTS	5,533	0	5,533	5,570
TOTAL RESOURCES EXPENDED	£79,691	£61,119	£140,810	£72,249
SURPLUS FOR YEAR BEFORE FUNDS TRANSFERS	39,739	-8,970	30,769	121,286
TRANSFER OF FUNDS	55,122	-55,122	0	0
SURPLUS {DEFICIT} FOR YEAR	£94,861	£-64,092	£30,769	£121,286
Funds at 1st April 2021	530,561	95,108	625,669	504,383
Funds at 31st March 2022	625,422	31,016	656,438	625,669

BALANCE SHEET
As at 31st March 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	5	503,644	446,826
CURRENT ASSETS			
Debtors	4	22,225	23,872
Cash at Bank & in Hand	6	133,989	161,860
TOTAL CURRENT ASSETS		156,114	184,732
CURRENT LIABILITIES			
Accruals	7	(3,420)	(3,220)
Paye/NIC – Glasgow		(0)	(0)
Sundry Creditors		(0)	(2,669)
Interest free Loan within one year (re Belfast/Glasgow)	8	(0)	(0)
TOTAL CREDITORS WITHIN 1 YEAR		(3,420)	(5,889)
NET CURRENT ASSETS		152,794	178,843
NET ASSETS		£ 656,438	£ 625,669
	Note	2022 £	2021 £
REPRESENTED BY:-			
TRUSTEE FUNDS	9 & 10		
Balance brought forward		625,669	504,383
Surplus / {Deficit} for the Year		30,769	121,286
TOTAL CARRIED FORWARD		£ 656,438	£ 625,669

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 2022**

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 2022 ; 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 **26th September 2022** 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	2022 £	2021 £
Head Office	3,333	2,388
Liverpool	4,450	7,150
Glasgow	6,961	8,683
Belfast	7,481	5,651
TOTAL GIFT AID DEBTORS	£ 22,225	£ 23,872
OTHER DEBTORS	0	0
TOTAL DEBTORS	£ 22,225	£ 23,872

5. TANGIBLE FIXED ASSETS

FIXED ASSETS	TOTAL FIXED ASSET COST	BUILDINGS	MOTOR VEHICLES	MUSIC & CHURCH OFFICE EQUIPMENT
COST	£	£	£	£
COST AT 1ST APRIL 2021	502,215	436,021	15,443	50,751
ADDITIONS IN YEAR	57,697	57,697	0	0
DISPOSALS IN YEAR	-15,443	0	-15,443	0
COST AT 31st March 2022	£ 544,469	£ 493,718	£ 0	£ 50,751

FIXED ASSETS	TOTAL FIXED ASSET COST	BUILDINGS	MOTOR VEHICLES	MUSIC & CHURCH OFFICE EQUIPMENT
DEPRECIATION	£	£	£	£
DEPRECIATION AT 1ST APRIL 2021	55,389	0	15,073	40,316
CHARGE IN YEAR	879	0	370	509
ELIMINATED ON DISPOSALS IN YEAR	-15,443	0	-15,443	0
DEPRECIATION AT 31st March 2022	£40,825	£ 0	£ 0	£40,825
NET BOOK VALUE AT 31st March 2022	£ 503,644	£ 493,718	£ 0	£9,926
NET BOOK VALUE AT 31ST MARCH 2021	£ 446,826	£ 436,021	£ 370	£ 10,435
	£	£	£	£
GLASGOW NET BOOK VALUES	£434,389	432,862	0	1,527
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 2022	£ 503,644	£ 493,718	£ 0	£9,926

5.1 Notes re Buildings Costs

- They purchased the Ashfield Pub for £204k and have spent a further £228k in last 3 financial years on developing it into a church, for which change of use has been obtained. The final cost of the Land and Church building has been determined at £432,862. The church began holding Church services after completion in October 2021.
- 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 (2021:- £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 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 £ 1,211 (2021:- £108) which has been written off as fabric costs against the Income & Expenditure account, as depreciation has not been charged against their other assets in recent years.

6. CASH AT BANK & IN HAND

	2022 £	2021 £
Head Office	47,246	15,956
Liverpool	28,462	32,403
Glasgow {incl. Cash £130, both years}	24,470	81,313
Belfast	33,811	32,188
TOTAL CASH AT BANK & IN HAND	£ 133,989	£ 161,860

7. ACCRUALS {re Accountancy & Governance}

	2022 £	2021 £
Head Office	1,260	1,300
Liverpool	240	200
Glasgow	1,680	1,520
Belfast	240	200
TOTAL ACCRUALS	£ 3,420	£ 3,220

8. Intergroup Loans from Head Office to assist with the Purchase and Construction of Churches in Belfast and Glasgow.

	2022 £	2021 £
	£ 16,500	£ 46,500

The original loan of £60,000 to Belfast has now been repaid off in April 2022, with the final monthly instalment of £500. Glasgow's loan of £40,000 has been reduced to £16,000, with 12 monthly instalments of £2000 during the year. The intergroup loan repayments of £30,000 are the reason for the increase in the Head Office Bank Balance of £31k as shown in Note 6 above.

The Intergroup loan balances contra out and do not affect the Statutory Accounts & disclosures. For the year ended 31st March 2022.

9. TRUSTEE FUNDS

	2022	2021
	£	£
Unrestricted Funds	625,422	530,561
Restricted Funds {See Note 10}	31,016	95,108
TOTAL TRUSTEE FUNDS	£ 656,438	£ 625,669

10. RESTRICTED FUNDS

	2022	2021
	£	£
Head Office –see below**	0	0
Liverpool	11,584	11,784
Glasgow	15,872	75,079
Belfast	3,560	8,245
TOTALS	£ 31,016	£ 95,108

The restricted funds have two main purposes.

1. Mission Pledge Funds. £ 19,510 (2021:- £24,880)

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	£ 1,606	(2021: £ 4,669)
MPF – Liverpool	£ 2,032	(2021: £ 2,545)
MPF- Glasgow	£ 15,872	(2021: £ 17,666)

Total MFP's as above £ 19,510 (2021 £ 24,880)

2. Building Funds. £ 11,506 (2021: £ 70,228)

Split between churches as follows:-

A) Liverpool VFC	£ 9,552	(2021 £ 9,239)
B) VFC Europe	£ 0	(2021 £ 0)
C) Belfast CCC	£ 1,954	(2021 £ 3,576)
D) Glasgow VFC	£ 0	(2021 £ 57,413)
Restricted Building Funds	£ 11,506	(2021: £ 70,228)
Total Restricted Funds	£ 31,016	(2021: £ 95,108)

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

**CHRISTIAN UK FAMILY CENTRE LIMITED
YEAR ENDED 31st March 2022**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st March 2022 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: 26th September 2022



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 2022**, which are set out on pages 3 to 11.

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: 26th September 2022

