

-Company Number: 4699914

CHRISTIAN UK FAMILY CENTRE LIMITED

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31st March 2023

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DIRECTOR TRUSTEES REPORT

The Director trustees present their report for the year ended 31st March 2023.

➤ 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 du Plessis

- 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.
- VFC Wigan (daughter church of VFC Liverpool) has officially joined CUKFC as of October 2022.
- The accounts bring together the income and expenses of the 4 churches, VFC Wigan has officially joined CUKFC 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 2023.
- **The names of the 4 churches are as follows under the Christian UK Family Centre**
 1. Victory Family Centre, Belfast (Calvary Christian Centre)
 2. Victory Family Centre, Glasgow
 3. Victory Family Centre, Liverpool
 4. Victory Family Centre, Wigan
- **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.**
- Victory Family Centre, Wigan 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 four 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 – Happy Nappy - An outreach weekly for mums and tots from cross communities all cultural back growing ground and religious back rounds. We pray for people with need sharing about God. Teaching kids' Christian songs, through all these may the gospel shared and touches life.

We also did Coffee morning and clothes bank to those in communities. For Christmas we did outreach to the needy in the community with hampers. Helps outreach to meet needs families in communities. Supporting other outreaches in other churches. We also had a Community Family Fun Day with BBQ; many came and were very blessed.

ii) Victory Family Centre, Glasgow. The Drop In on Tuesday and Food bank programs on Wednesday & Thursday had been a great blessing to the Community. We had been able to bring comfort and be a friend to many who come with different issues in life – loneliness, loss of jobs, illness, the list is endless.

We have been doing leafletting in the community on many occasions and seen some new people coming to church service on Sunday or even joining our life group meetings. Our regularly Life Groups and Prayer meetings goes as usual. Hoping to have more life groups in the near future.

iii) Victory Family Centre, Liverpool – the church had gone through a tough transition after the covid. Had to leave the facility at Fazakerley by the end of 2022 due to rising cost and falling in the income coming in from the general offerings. So had been meeting in their home for a short while. At the same time, they had been looking for other properties, like community centers or schools.

Had been doing weekly outreach in the community and had some good contacts. Had the usual Sunday worship service, and different life groups going. Few old members have left but have gained a few new ones into the church.

iii) Victory Family Centre, Wigan – Wigan Church made a steady growth throughout the year tapering off February – March. Sunday meetings mostly conducted within our home however, but for special Sundays which are held at a nearby church are better attended. Midweek meetings indicated prominent growth rate attendance for LIW, Cell Groups and prayer meetings
We initiated a Men's breakfast each calendar month and a women's evening midweek meeting bimonthly. Most attenders are pre-believers to these events. Whilst we have seen a little fruit from these events people enjoy coming regularly, relationships are built, people naturally draw closer to His saving grace. Believing for a breakthrough in the near future.

c. 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 2023 is attached for approval.

Approved by the Trustee Directors on 14th October 2023 and signed on their behalf by

Roy Varghese
Chairman & Director

STATEMENT OF FINANCIAL ACTIVITIES

INCOME & EXPENDITURE ACCOUNT {COMBINED A/C}

	2023		2022	
	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
	FUNDS	FUNDS	FUNDS	FUNDS
	£	£	£	£
RESOURCES RECEIVED				
FROM MAIN OBJECTIVES OF CHURCH				
Offerings- Tithes & Freewill Offerings	102,086	0	102,086	96,567
Working Support from VFC (Singapore)	0	0	0	0
MFP{Missions Faith Pledge} Monies Received	0	21,303	21,303	19,212
Building Fund Monies Received	0	1,386	1,386	32,937
Gift Aid Income Tax Reclaims received	0	0	0	22,225
Other Income	3,027	1,821	4,848	0
Singapore gift to help fund Glasgow Church	0	0	0	0
TOTAL INCOME FROM MAIN OBJECTIVES	105,113	24,410	129,523	170,941
INVESTMENT INCOME RECEIVED	68	6	74	92
OTHER INCOME	450	0	450	546
TOTAL RESOURCES RECEIVED	£105,631	£24,416	£130,047	£171,579
RESOURCES EXPENDED				
MAIN OBJECTIVES OF CHURCH				
PASTORAL SALARIES & TRAVEL	22,921	0	22,921	17,190
MISSIONARY FAITH PLEDGE	6,145	18,675	24,820	33,267
CHURCH FABRIC COSTS	41,599	2,746	44,345	67,874
DEPRECIATION OF FIXED ASSETS	762	0	762	879
CHURCH ADMIN., IT & COMMUNICATION	16,485	0	16,485	13,972
CHURCH OUTREACH & HOSPITALITY	15,394	0	15,394	7,848
RESOURCES ON MAIN OBJECTIVES	103,306	21,421	124,727	135,277
GOVERNANCE COSTS				
Trustees Expenses –A.G.M.	0	0	0	0
Bank Commissions & Charges	863	142	1,005	1,103
Accountancy & Examination Costs	4,703	0	4,703	4,430
TOTAL GOVERNANCE COSTS	5,566	142	5,708	5,533
TOTAL RESOURCES EXPENDED	£108,872	£21,563	£130,435	£140,810
SURPLUS FOR YEAR BEFORE FUNDS TRANSFERS	-3,241	2,853	-388	30,769
TRANSFER OF FUNDS	17,532	-17,532	0	0
SURPLUS {DEFICIT} FOR YEAR	£14,291	-£14,679	-£388	£30,769
Funds at 1st April 2022	625,422	31,016	656,438	625,669
Funds at 31st March 2023	639,713	16,337	656,050	656,438

BALANCE SHEET
As at 31st March 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	5	504,404	503,644
CURRENT ASSETS			
Debtors	4	0	22,225
Cash at Bank & in Hand	6	155,066	133,989
TOTAL CURRENT ASSETS		155,066	156,114
CURRENT LIABILITIES			
Accruals	7	(3,420)	(3,420)
Paye/NIC – Glasgow		(0)	(0)
Sundry Creditors		(0)	(0)
Interest free Loan within one year (re Belfast/Glasgow)	8	(0)	(0)
TOTAL CREDITORS WITHIN 1 YEAR		(3,420)	(3,420)
NET CURRENT ASSETS		151,646	152,794
NET ASSETS		£ 656,050	£ 656,438
	Note	2023 £	2022 £
REPRESENTED BY:-			
TRUSTEE FUNDS	9 & 10		
Balance brought forward		656,438	625,669
Surplus / {Deficit} for the Year		(388)	30,769
TOTAL CARRIED FORWARD		£ 656,050	£ 656,438

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 2023**

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 2023 ; 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 **13th November 2023** 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	2023	2022
	£	£
Head Office	0	3,333
Liverpool	0	4,450
Wigan	0	0
Glasgow	0	6,961
Belfast	0	7,481
TOTAL GIFT AID DEBTORS	£ 0	£ 22,225
OTHER DEBTORS	0	0
TOTAL DEBTORS	£ 0	£ 22,225

5. TANGIBLE FIXED ASSETS

FIXED ASSETS	TOTAL FIXED ASSET COST	BUILDINGS	MOTOR VEHICLES	MUSIC & CHURCH OFFICE EQUIPMENT
COST	£	£	£	£
COST AT 1ST APRIL 2022	£ 544,469	£ 493,718	£ 0	£ 50,751
ADDITIONS IN YEAR	1,522	0	0	1,522
DISPOSALS IN YEAR	0	0	0	0
COST AT 31st March 2023	£ 545,991	£ 493,718	£ 0	£ 52,273

FIXED ASSETS	TOTAL FIXED ASSET COST	BUILDINGS	MOTOR VEHICLES	MUSIC & CHURCH OFFICE EQUIPMENT
DEPRECIATION	£	£	£	£
DEPRECIATION AT 1ST APRIL 2022	£40,825	£ 0	£ 0	£40,825
CHARGE IN YEAR	762	0	0	762
ELIMINATED ON DISPOSALS IN YEAR	0	0	0	0
DEPRECIATION AT 31st March 2023	£41,587	£ 0	£ 0	£41,587
NET BOOK VALUE AT 31st March 2023	£ 504,404	£ 493,718	£ 0	£10,686
NET BOOK VALUE AT 31ST MARCH 2022	£ 503,644	£ 493,718	£ 0	£9,926
	£	£	£	£
GLASGOW NET BOOK VALUES	£435,149	432,862	0	2,287
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 2023	£ 504,404	£ 493,718	£ 0	£10,686

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 2022.
- Liverpool VFC and Wigan VFC continue to meet in rented buildings in the Liverpool and Wirral areas.
- Additions to Fixed Assets, and depreciation charged are as shown in the Glasgow VFC church balance sheet.

6. CASH AT BANK & IN HAND

	2023 £	2022 £
Head Office	64,598	47,246
Liverpool	14,779	28,462
Wigan	12,010	0
Glasgow {incl. Cash £130, both years}	28,456	24,470
Belfast	35,223	33,811
TOTAL CASH AT BANK & IN HAND	£ 155,066	£ 133,989

7. ACCRUALS {re Accountancy & Governance}

	2023 £	2022 £
Head Office	1,260	1,260
Liverpool	240	240
Glasgow	1,680	1,680
Belfast	240	240
TOTAL ACCRUALS	£ 3,420	£ 3,420

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

	2023 £	2022 £
	0	16,500

The original loan of £60,000 to Belfast has now been repaid off in April 2023, 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 2023.

9. TRUSTEE FUNDS

	2023	2022
	£	£
Unrestricted Funds	639,713	625,422
Restricted Funds {See Note 10}	16,337	31,016
TOTAL TRUSTEE FUNDS	£ 656,050	£ 656,438

10. RESTRICTED FUNDS

	2023	2022
	£	£
Head Office –see below**	0	0
Liverpool	11,584	11,584
Wigan	6,956	0
Glasgow	15,872	15,872
Belfast	1,304	3,560
TOTALS	£ 16,337	£ 31,016

The restricted funds have two main purposes.

1. Mission Pledge Funds. £ 3,363 (2022:- £19,510)

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	£ 1,304	(2022: £ 1,606)
MPF – Liverpool	£ 0	(2022: £ 2,032)
MPF – Wigan	£ 335	(2022: £ 0)
MPF- Glasgow	£ 1,724	(2022: £ 15,872)

Total MFP's as above £ 3,363 (2022 £ 19,510)

2. Building Funds. £ 12,974 (2022: £ 11,506)

Split between churches as follows:-

A) Liverpool VFC	£ 6,353	(2022 £ 9,552)
B) Wigan VFC	£ 6,621	(2022 £ 0)
C) Belfast CCC	£ 0	(2022 £ 1,954)
D) Glasgow VFC	£ 0	(2022 £ 57,413)

Restricted Building Funds £ 12,974 (2022: £ 12,974)

Total Restricted Funds £ 16,337 (2022: £ 31,016)

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

**CHRISTIAN UK FAMILY CENTRE LIMITED
YEAR ENDED 31st March 2023**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st March 2023 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: 13th November 2023



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 2023**, 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: **13th November 2023**

