

ChesterFamily Church

England & Wales · Charity number 1129197

Details

Other names CHRISTIAN FAMILY CHURCH CHESHIRE

Status Registered

Legal form Other

Registered 2009-04-17

Register [View on the Charity Commission register](#)

Contact

Address 10 Wyvern Road
Glisk
Ellesmere Port
CH3 5YB

Phone 07398364028

Email cfccheshire@googlemail.com

Website www.cfccheshire.co.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY 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 CHURCH; TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT. THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE CHURCH IN PROMOTING THE OBJECTS.

Activities: We preach and present the gospel of Jesus Christ as detailed in the Bible. The Word is preached on Sundays and we hold bible studies. There are prayer meetings conducted where people's needs and issues are lifted up to the Lord. Where possible CFC assists with needs of individuals and communities. We aim to reach the lost with the gospel.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM OR THE WORLD
- Cheshire East
- Cheshire West & Chester
- Wrexham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£31,712	£28,677	-	-
2024-11-30	£32,861	£29,849	-	-
2023-11-30	£30,197	£27,958	-	-
2022-11-30	£27,671	£27,533	-	-
2021-11-30	£26,952	£24,975	-	-

Trustees

Name	Role	Appointed
Ps Jacqueline Sidwell	Chair	
Alan Henry		2020-03-02
Shayne Warren Mr		2021-12-05

ChesterFamily Church

England & Wales - Charity number 1129197

Accounts

The Charity Registration Number is :- 1129197

Chester Family Church

Report and Accounts

30 November 2025

Chester Family Church

Trustees' Annual Report for the year ended 30 November 2025

The Trustees present their Report and Accounts for the year ended 30 November 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Chester Family Church.

The charity is also known by its operating name, Christian Family Church Cheshire (Previous name).

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 1129197.

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 17 April 2009

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:-

10 Wyvern Road

Glisk, Ellesmere Port

CH3 5YB

Telephone 07398364028

Email Address cfccheshire@googlemail.com Web address www.cfccheshire.co.uk

The Trustees in office on the date the report was approved were:-

Ps Jacqueline Sidwell

Shayne Warren

Alan Henry

The following persons served as Trustees during the year ended 30 November 2025 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Chester Family Church

Trustees' Annual Report for the year ended 30 November 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

We preach and present the gospel of Jesus Christ as detailed in the Bible. The Word is preached on Sundays, and we hold Bible studies. There is prayer meeting conducted where people's needs, and issues lifted up to the Lord. Where possible CFC assists with needs of individuals and communities. We aim to reach the lost with the Gospel.

The main activities undertaken in relation to those purposes during the year.

The financial results show an increase in surplus income for the year. Giving to the church decreased by 6.3% from the previous year; while expenses decreased by 6.%. In line with church policy, giving to Christian brothers and sisters, and Christian Organisations, is in excess of 20% of all gross income received by the church.

For the current year, church giving amounted to £7,257 (2024= £7256; 2023= £6,475). Distribution was as follows: Christian Concern £700; Christian Institute £700; Community Care and Outreach £754; Nefyn Youth Camps £366; Open Doors £915; Congregants in need £1,695; and Jerusalem Ministry (J Loubser) £1212. The church no longer provides funds to ministry in Hungary. The trustees are considering further giving to White Stone Ministries in Mexico.

Chester Family Church continued to be involved in Nefyn Camps during 2025. In total, volunteers from the church numbered 7, which is a significant improvement in volunteers from the previous year of 3.

Bible studies took place throughout the year. The courses comprise in-depth studies of Books of the Bible. In 2025, we ran 1 courses: the Book of John. The Book of John is now at Lecture 36, Chapter 17. The course on the Book of John is to continue into the new year.

Church attendance appears to have "flat-lined" during the 2025 year. This is of concern as the number of members has not dropped significantly. What is of concern is that (1) certain members have opted to work on Sundays at the expense of church attendance; and (2) others have chosen not to attend. We know that we have not offended people. The solution is to pastor people with greater fervency by visitations, prayer and social events.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Chester Family Church

Trustees' Annual Report for the year ended 30 November 2025

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees are chosen to bring a wide variety of skills to the charity management.

Setting pay and remuneration of key management personnel

Policy regarding gratuity payments: there are 3 trustees, one being Jackie Sidwell. The policy is as follows:

- If there is any change in the amount paid, the remaining 2 trustees decide what the change will be.

Bankers

HSBC Bank Plc., P.O. Box 16, 47 Eastgate St, Chester, CH1 1XW

Financial review

The charity's financial position at the end of the year ended 30 November 2025

The financial position of the charity at 30 November 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	3,035	3,012
Unrestricted Revenue Funds available for the general purposes of the charity	31,322	28,287
Total Funds	31,322	28,287

Financial review of the position at the reporting date, 30 November 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

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.

Chester Family Church

Trustees' Annual Report for the year ended 30 November 2025

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

In the coming year, we will continue to encourage congregants to participate in Nefyn Camps. There are various opportunities to volunteer at Nefyn. This year the church sponsored 2 young people to attend Nefyn. This proved to be a great success.

The church plans to assist James and Michelle Loubser in Jerusalem as far as possible. At the moment the church assists by contributing financially at a local level. Our giving to this ministry has increased by 58%, which is significant.

We believe that our giving will continue at more than 20% of gross income. We plan to extend our scope of giving to include Christian organisations who are spreading the Gospel of Jesus Christ and assisting with the wellbeing of poorer communities.

If necessary the church will continue to hire the hall at Saltney Methodist Church for occasional prayer meetings. The trustees have decided that Saturday morning prayer meetings will be held every 6 weeks (estimated) at Gary & Jackie's home, for those who want to pray.

Details of The Independent Examiner

Olivia Higgins
Member of Chartered Certified Accountants

255 Poulton Road
Wallasey
Merseyside
CH44 4BT

Chester Family Church

Trustees' Annual Report for the year ended 30 November 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 16 March 2026.



Jackie Sidwell
Trustee

Chester Family Church

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 November 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 20 for the year ended 30 November 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

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, 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.

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.

Chester Family Church

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

255 Poulton Road

Address 2 insert on data work sheet row 37

Wallasey

Merseyside

CH44 4BT

This report was signed on 16 March 2026

Chester Family Church - Statement of Financial Activities for the year ended 30 November 2025

Statement of Financial Activities for the year ended 30 November 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	31,183	-	31,183	32,345
Investments	A4	529	-	529	516
Total income	A	31,712	-	31,712	32,861
Expenditure on:					
Charitable activities	B2	28,677	-	28,677	29,849
Total expenditure	B	28,677	-	28,677	29,849
Net income for the year		3,035	-	3,035	3,012
Net income after transfers	A-B-C	3,035	-	3,035	3,012
Net movement in funds		3,035	-	3,035	3,012
Reconciliation of funds:-					
Total funds brought forward	E	28,287	-	28,287	25,275
Total funds carried forward		31,322	-	31,322	28,287

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 the prior year transactions were unrestricted items, and no further analysis is required
All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

Chester Family Church - Statement of Financial Activities for the year ended 30 November 2025

Chester Family Church - Resources applied in the year ended 30 November 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Resources applied on functional fixed assets	(170)	(3,331)
Net resources available to fund charitable activities	<u>(170)</u>	<u>(3,331)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 20 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 30 November 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	28,287	-	28,287	25,275
Recognised gains and losses before transfers	3,035	-	3,035	3,012
	<u>31,322</u>	-	<u>31,322</u>	<u>28,287</u>
Closing revenue funds	<u>31,322</u>	-	<u>31,322</u>	<u>28,287</u>

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	31,322	-	31,322	28,287

The notes attached on pages 19 to 20 form an integral part of these accounts.

Chester Family Church - Balance Sheet as at 30 November 2025

		SORP		
	Note	Ref	2025	2024
			£	£
Fixed assets		A		
Tangible assets	7	A2	844	958
Current assets		B		
Cash at bank and in hand		B4	31,108	27,959
Creditors: amounts falling due within one year	8	C1	<u>(630)</u>	<u>(630)</u>
Net current assets			30,478	27,329
The total net assets of the charity			<u>31,322</u>	<u>28,287</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	11	D3	31,322	28,287
			<u>31,322</u>	<u>28,287</u>
Total charity funds			<u>31,322</u>	<u>28,287</u>

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 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Jackie Sidwell
Trustee

Approved by the board of trustees on 16 March 2026

The notes attached on pages 19 to 20 form an integral part of these accounts.

Chester Family Church

Notes to the Accounts for the year ended 30 November 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.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Chester Family Church

Notes to the Accounts for the year ended 30 November 2025

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	33 % straight line
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Creditors and provisions

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.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

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.

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.

Chester Family Church

Notes to the Accounts for the year ended 30 November 2025

4 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	464	229

5 Staff costs and emoluments

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2024: nil).

The trustees received no remuneration during the year for their role as trustees (2024: £nil).

The trustees did not receive any expenses during the year (2024: £nil). The average number of employees was nil staff (2024: nil).

6 Remuneration and payments to Trustees and persons connected with them

Jackie Sidwell, a trustee, received £12,720 (2024: £12,720) for professional services provided to the charity.

In the same periods, Gary Sidwell received £5,280 (2024: £5,280) for professional services provided to the charity. Gary is the husband of Jackie Sidwell, who is a trustee.

The value of the gratuities is decided by the trustees (excluding those trustees affected by the decision) annually at a meeting of the trustee

7 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 December 2024	-	4,197	-	4,197
Additions	-	350	-	350
Disposals	-	(180)	-	(180)
At 30 November 2025	-	4,367	-	4,367
Depreciation				
At 1 December 2024	-	3,239	-	3,239
Charge for the year	-	464	-	464
On disposals	-	(180)	-	(180)
At 30 November 2025	-	3,523	-	3,523
Net book value				
At 30 November 2025	-	844	-	844
At 30 November 2024	-	958	-	958

Chester Family Church

Notes to the Accounts for the year ended 30 November 2025

8 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals	630	630
9 Income and Expenditure account summary	2025	2024
	£	£
At 1 December 2024	26,287	25,275
Surplus after tax for the year	3,035	3,012
At 30 November 2025	<u>31,322</u>	<u>28,287</u>

10 Particulars of how particular funds are represented by assets and liabilities

At 30 November 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	844	-	-	844
Current Assets	31,108	-	-	31,108
Current Liabilities	(630)	-	-	(630)
	<u>31,322</u>	<u>-</u>	<u>-</u>	<u>31,322</u>
At 1 December 2024				
	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	958	-	-	958
Current Assets	27,959	-	-	27,959
Current Liabilities	(630)	-	-	(630)
	<u>28,287</u>	<u>-</u>	<u>-</u>	<u>28,287</u>

11 Change in total funds over the year as shown in Note 10, analysed by individual funds

	Funds brought forward from 2024 £	Movement in funds in 2025 £	Transfers between funds in 2025 £	Funds carried forward to 2026 £
<i>Unrestricted and designated funds:-</i>		See Note 12	See Note 0	
Unrestricted Revenue Funds	28,287	3,035	-	31,322
Total unrestricted and designated funds	<u>28,287</u>	<u>3,035</u>	<u>-</u>	<u>31,322</u>
Total charity funds	<u>28,287</u>	<u>3,035</u>	<u>-</u>	<u>31,322</u>

Chester Family Church

Notes to the Accounts for the year ended 30 November 2025

12 Analysis of movements in funds over the year as shown in Note 11

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	31,712	(28,677)	-	3,035
	<u>31,712</u>	<u>(28,677)</u>	<u>-</u>	<u>3,035</u>

13 The purposes for which the funds as

Unrestricted and designated funds:-

14 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Chester Family Church

Detailed analysis of income and expenditure for the year ended 30 November 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

15 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				
Total donations and gifts from individuals	31,183	-	31,183	32,345

16 Investment income

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Bank Interest Receivable	529	-	529	516
Total investment income A4	529	-	529	516

17 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Marketing and advertising of charitable services	497	-	497	-
Gratuity	18,000	-	18,000	18,000
Events and conferences, community care	1,254	-	1,254	766
Childrens ministry	36	-	36	-
Total direct spending B2a	19,787	-	19,787	18,766

Chester Family Church

Detailed analysis of income and expenditure for the year ended 30 November 2025 as required by the SORP 2015

18 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Grants made to individuals	1,858	-	1,858	-
Grants made to organisations	4,647	-	4,647	7,660
Total grantmaking costs	6,505	-	6,505	7,660

Breakdown of Grants made to organisations

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2025	2025	2025
	£	£	£
Christian Concern	700	-	700
Christian Institute	700	-	700
Community Care and Outreach	754	-	754
Nefyn Youth Camps	336	-	336
Jerusalem Ministry	1,212	-	1,212
Open Doors	945	-	945
	4,647	-	4,647

19 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Premises Expenses				
Room Hire	511	-	511	1,602
Premises repairs, renewals and maintenance	124	-	124	11
Administrative overheads				
Liability and contents insurance	146	-	146	-
General office expenses	418	-	418	1,180
Financial costs				
Bank charges	122	-	122	-
Depreciation & Amortisation in total for the period	464	-	464	229
Support costs before reallocation	1,785	-	1,785	3,022
Total support costs - Current Year	1,785	-	1,785	3,022

The basis of allocation of costs between activities is described under accounting policies
All the expenditure in the prior year was unrestricted.

Chester Family Church

Detailed analysis of income and expenditure for the year ended 30 November 2025 as required by the SORP 2015

20 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	600	-	600	401
Total Governance costs	600	-	600	401

All the expenditure in the prior year was unrestricted.

21 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	19,787	-	19,787	18,766
Total grantmaking costs	B2c	6,505	-	6,505	7,660
Total support costs	B2d	1,785	-	1,785	3,022
Total Governance costs	B2e	600	-	600	401
Total charitable expenditure	B2	28,677	-	28,677	29,849

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Total direct spending	B2a	18,766	-	18,766
Total grantmaking costs	B2c	7,660	-	7,660
Total support costs	B2d	3,022	-	3,022
Total Governance costs	B2e	401	-	401
Total charitable expenditure	B2	29,849	-	29,849

ChesterFamily Church

England & Wales - Charity number 1129197

Accounts

Registered Charity Number 1129197



CHESTER FAMILY CHURCH
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30 NOVEMBER 2024

CHESTER FAMILY CHURCH
Report and accounts

Contents	Page
Trustees' report	1 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the accounts	7 - 10

CHESTER FAMILY CHURCH
The report of the Trustees for the year ended 30 November 2024

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 30 November 2024. 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).

Purpose and Activities of the Charity

We preach and present the gospel of Jesus Christ as detailed in the Bible. The Word is preached on Sundays, and we hold Bible studies. There is prayer meeting conducted where people's needs, and issues lifted up to the Lord. Where possible CFC assists with needs of individuals and communities. We aim to reach the lost with the Gospel.

Objectives

To advance the Christian faith in accordance with the statement of beliefs in such ways and such parts of the United Kingdom or the World as the trustees from time to time may 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 Church; to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the World as the Trustees from time to time may think it fit. The Trustees must use the income and may use the capital of the Church in promoting the objects.

Achievements and performance

The financial results show an increase in surplus income for the year. Giving to the church increased by 8.8% from the previous year; while expenses increased by 6.8%. In line with church policy, giving to Christian brothers and sisters, and Christian Organisations, is in excess of 20% of all gross income received by the church.

For the current year, church giving to believers amounted to £7,257 (2023: £6,475; 2022: £5,397). Distribution was as follows: Christian Concern £860; Christian Institute £1,060; Community Care £461; Nefyn Youth Camps £490; Open Doors £1,140; Congregants in need £1,781; Hungarian Church (P. Wilcox) £200; Jerusalem Ministry (J Loubser) £765; White Stone £500.

Chester Family Church continued to be involved in Nefyn Camps during 2024. In total, volunteers from the church numbered 3, which is a significant contribution, considering the size of the church.

Bible studies took place throughout the year. The courses comprise in-depth studies of Books of the Bible. In 2024, we ran 2 study courses: the Book of Galatians and the Book of John. The study/course on the Book of John is to continue into the new year. Once this course is completed, a decision will be made concerning further Bible courses.

Church attendance has improved in the last year compared to 2023. Unfortunately, serious health issues for certain members has impacted the church. However, members have been very supporting in this area by visitations and prayer.

Plans for future

In the coming year, we will continue to encourage congregants to participate in Nefyn Camps. There are various opportunities to volunteer at Nefyn. This year the church sponsored 2 young people to attend Nefyn. This proved to be a great success.

The Lord willing, we hope to be sending a church member to Hungary around April 2025 to assist with Paul Wilcox's ministry. The member will be travelling with Paul and the duration of the trip is expected to be around 1 week.

The church plans to assist James and Michelle Loubser in Jerusalem as far as possible. At the moment the church has assisted by contributing financially at a local level. We are trusting for the Lord's guidance.

We believe that our giving will continue to be at more than 20% of gross income. We plan to extend our scope of giving to include Christian organisations who are spreading the Gospel of Jesus Christ and assisting with the wellbeing of people living in poverty offshore. At this stage our giving continues to be focused on 6 specific organisations, plus one-off gifts as appropriate. The trustees continue to monitor the level of giving in relation to the solvency of the church. The Lord is making the difference.

In November 2024 the church hired the Methodist Hall in Saltney for a prayer meeting. This was necessary, giving numerous issues which the church members have been facing. From January 2025, we will plan to hold prayer meetings every 6-8 weeks, depending on access to the hall.

CHESTER FAMILY CHURCH

The report of the Trustees for the year ended 30 November 2024 (continued)

Financial Review

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 the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations I respect of each fund.

Transactions and Financial position

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £3,012 (2023: £2,239).

The total reserves at the year-end stand at £28,287.

Name, registered office and constitution of the charity

Date of registration : 17 April 2009
The Principal Office : 10 Robinsons Croft, Great Boughton, Chester, CH3 5YB
Charity Registration Number : 1129197
Telephone Number : 01244570205

Reference and administrative details

Trustees and officers serving during the year were as follows:

Trustees

Jackie Sidwell
Alan Henry
Shayne Warren

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application.

The methods adopted for the recruitment and appointment of new trustees

The trustees are chosen to bring a wide variety of skills to the charity management.

Bankers

HSBC Bank Plc.
P.O. Box 16
47 Eastgate St,
Chester, Cheshire, CH1 1XW

Independent Examiner

Adding Value Consultancy Limited
Studio 6, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

CHESTER FAMILY CHURCH

The report of the Trustees for the year ended 30 November 2024 (continued)

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 15 June 2025.

Jackie Sidwell

Chair

Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 30 November 2024.

I report on the financial statements of the charity on pages 5 to 10 for the year ended 30 November 2024.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.



Matthew Brown
Adding Value Consultancy Limited

The date upon which my opinion is expressed is: 16 June 2025

CHESTER FAMILY CHURCH
Statement Of Financial Activities
For The Year Ended 30 November 2024

		Unrestricted funds	Restricted funds	Total funds	Total funds As restated
	Note	2024	2024	2024	2023
		£	£	£	£
Income:					
Gifts & offerings	2	32,345	-	32,345	29,899
Investment Income		516	-	516	298
Total Income		32,861	-	32,861	30,197
Expenditure:					
Expenditure on church activities	3	29,448	-	29,448	27,538
Governance costs	4	401	-	401	420
Total Expenditure		29,849	-	29,849	27,958
Net income/(expenditure) and net		3,012	-	3,012	2,239
Reconciliation of funds					
Total funds brought forward		25,275	-	25,275	23,035
Total funds carried forward		28,287	-	28,287	25,275

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All income and expenditure derive from continuing activities.

The notes on pages 7 - 10 form an integral part of these accounts

CHESTER FAMILY CHURCH
Balance Sheet
As at 30 November 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	7	958		-	
			958		-
Current assets					
Cash at bank and in hand		27,959		25,833	
		27,959		25,833	
Liabilities					
Creditors: Amounts falling due within one year	8	630		558	
Net current assets			27,329		25,275
Total assets less current liabilities			28,287		25,275
Net Assets			28,287		25,275
Funds of the charity					
Unrestricted Funds			28,287		25,275
Total charity funds			28,287		25,275

Jackie Sidwell - Chair
 Approved by the board of Trustees on 15 June 2025

The notes on pages 7 - 10 form an integral part of these accounts

1 Accounting policies

1a Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The functional currency used by Chester Family Church is the £ Sterling.

1b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

There were no items as at the transition date which required restatement under FRS 102.

1c Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

1d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

1e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probably and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1f Income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

1h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

CHESTER FAMILY CHURCH**Notes to the Accounts for the year ended 30 November 2024 (continued)****3. Analysis of expenditure on church activities**

	2024	2023
	£	£
Gratuity	18,000	17,800
Premises costs	1,613	1,349
Gifts and grants	7,660	6,621
Events and conferences	766	587
Depreciation	229	49
General office expenses	1,180	1,132
	<u>29,448</u>	<u>27,538</u>

4. Analysis of governance and support costs

	General Support	Governance Function	Total	Basis of apportionment
			£	
General office expenses	1,180	-	1,180	Pro rata to staff equivalents
Independent examination	-	401	401	Governance
	<u>1,180</u>	<u>401</u>	<u>1,581</u>	<u>-</u>

5. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2024	2023
	£	£
Gratuities given related to church activities	18,000	17,800
	<u>18,000</u>	<u>17,800</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2023: nil).

The trustees received no remuneration during the year for their role as trustees (2023: £nil).

The trustees did not receive any expenses during the year (2023: £nil).

The average number of employees was nil staff (2023: nil).

6. Related party transactions

Jackie Sidwell, a trustee, received £12,720 (2023: £12,520) for professional services provided to the charity.

In the same periods, Gary Sidwell received £5,280 (2023: £5,280) for professional services provided to the charity. Gary is the husband of Jackie Sidwell, who is a trustee.

The value of the gratuities is decided by the trustees (excluding those trustees affected by the decision) annually at a meeting of the trustees

CHESTER FAMILY CHURCH
Notes to the Accounts for the year ended 30 November 2024 (continued)

7. Tangible fixed assets

	Plant & Machinery £	Total £
Cost / Valuation		
As at 1 December 2023	5,154	5,154
Additions	1,187	1,187
Disposals	(2,144)	(2,144)
As at 30 November 2024	<u>4,197</u>	<u>4,197</u>
Depreciation		
As at 1 December 2023	5,154	5,154
Charge for the year	229	229
Disposals	(2,144)	(2,144)
As at 30 November 2024	<u>3,239</u>	<u>3,239</u>
Net Book Amounts		
As at 30 November 2024	<u>958</u>	<u>958</u>
As at 1 December 2023	<u>-</u>	<u>-</u>

8. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accrued expenses	630	558
	<u>630</u>	<u>558</u>

9. Analysis of charitable funds

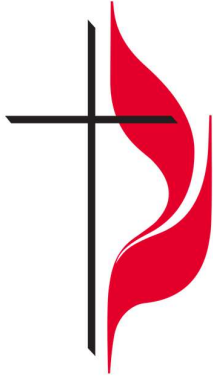
Analysis of movements in unrestricted funds

The movement in the fund of the charity, which consist of one unrestricted revenue fund, are shown in the statement of financial activities.
All the net assets of the charity as shown in the balance sheet relate to the one unrestricted revenue fund.

ChesterFamily Church

England & Wales - Charity number 1129197

Accounts



Registered Charity Number 1129197

**CHESTER FAMILY CHURCH
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30 NOVEMBER 2023**



elpizoaccountancy.co.uk

CHESTER FAMILY CHURCH
Reports and accounts

Contents

	Page
Trustees' Report	3
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the accounts	9

CHESTER FAMILY CHURCH

The report of the Trustees for the year ended 30 November 2023

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 30 November 2023. 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).

Purpose and Activities of the Charity

We preach and present the gospel of Jesus Christ as detailed in the Bible. The Word is preached on Sundays, and we hold Bible studies. There is prayer meeting conducted where people's needs, and issues lifted up to the Lord. Where possible CFC assists with needs of individuals and communities. We aim to reach the lost with the Gospel.

Objectives

To advance the Christian faith in accordance with the statement of beliefs in such ways and such parts of the United Kingdom or the World as the trustees from time to time may 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 Church; to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the World as the Trustees from time to time may think it fit. The Trustees must use the income and may use the capital of the Church in promoting the objects.

Achievements and performances

The financial results show an increase in surplus income for the year. Giving to the church increased by 9% from the previous year, while expenses increased by 1.5%. In line with Church policy, giving to Christian brothers and sisters, and Christian Organisations is in excess of 20% of all gross income received by the Church. The plan for the church is to continue our giving at current levels.

For the current year, church giving amounted to £6,475 (2022: £5,397). Distribution was as follows: Christian Concern £1,550; Free Church Harlesden £300; Community Care £437; Nefyn Youth Camps £415; Christian Institute £1,550; Open Doors £700; Congregants in need £1,150 and Hungarian Church – P. Wilcox £300. (Still remaining for distribution £73).

Chester Family Church continued to be involved in Nefyn Camps during 2023. In total volunteers from the Church numbered 4, which is a significant contribution, considering the size of the church.

In 2023, there was one Bible large course The subject of the course was Eschatology, with detailed analysis of end time scriptures (New and Old Testaments), and an in-depth study of the Book of Revelation. The course was presented over some 6 months of the year. In 2024 the first course to be presented will be a study of the Book of John, which should commence early March 2024.

CHESTER FAMILY CHURCH

The report of the Trustees for the year ended 30 November 2023

Church attendance for the first 7 months was not strong. In the last 5 months of the year, we have seen a significant increase in church attendance.

Plans for future

In the coming year, we will encourage congregants to participate in Nefyn Camps. There are various opportunities to volunteer at Nefyn and we are seeing an interest by church members. Currently there are 3 members who are committed for 2024. In addition, we are trusting the Lord for greater participation in Paul Wilcox's ministry in Hungary.

We are trusting the Lord that our giving will continue at 20% of gross income. We may continue to extend our scope of giving to include Christian organizations who are spreading the Gospel of Jesus Christ and assisting with the wellbeing of people living in poverty offshore. At this stage our giving continues to be focussed on 5 specific organisations, plus one off gifts as appropriate. The Trustees will continue to monitor the level of giving in relation to solvency of the church. The Lord is to make the difference.

Financial Review

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 the funds.

The board of Trustees is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £2,239 (2022: £138).

The total reserves at the yearend stand at £25,275.

Name, registered office and constitution of the charity

Date of registration : 17 April 2009

The Principal Office : 10 Robinsons Croft, Great Boughton, Chester, CH3 5YB

Charity Registration Number : 1129197

Telephone Number : 01244570205

Reference and administrative details

Trustees and officers serving during the year end were as follows:

Trustees:

Jackie Sidwell

Alan Henry

Shayne Warren

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application.

The methods adopted for the recruitment and appointment of new trustees

The trustees are chosen to bring a wide variety of skills to the charity management.

CHESTER FAMILY CHURCH

The report of the Trustees for the year ended 30 November 2023

Bankers

HSBC Bank Plc.
P.O. Box 16
47 Eastgate St.
Chester, Cheshire, CH1 1XW

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants,
13 Village Road, Higher Bebington Wirral, CH63 8PP

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 13 March 2024

Jackie Sidwell

Chair

CHESTER FAMILY CHURCH

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 30 November 2023.

I report on the financial statement of the charity on page 7 to 13 for the year ended 30 November 2023.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Malcolm Wright - Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is: 13 March 2024

CHESTER FAMILY CHURCH
Statement of Financial Activities
For the year ended 30 November 2023

		Unrestricted	Restricted	Total	Last Year
		Funds	Funds	Funds	Total Funds
	Notes	2023	2023	2023	2022
		£	£	£	£
Income					
Gifts & offerings	2	29,899	-	29,899	27,671
Investment income		298	-	298	-
Total income		<u>30,197</u>	-	<u>30,197</u>	<u>27,671</u>
Expenditure					
Expenditure on church activities	3	27,538	-	27,538	27,053
Governance costs		420	-	420	480
Total expenditure		<u>27,958</u>	-	<u>27,958</u>	<u>27,533</u>
Net income/(expenditure) for the year		<u>2,239</u>	-	<u>2,239</u>	<u>138</u>
Net movement in funds		2,239	-	2,239	138
Reconciliation of funds:					
Total funds brought forward		<u>22,898</u>	-	<u>23,036</u>	<u>22,998</u>
Total funds carried forward		<u>25,275</u>	-	<u>25,275</u>	<u>23,036</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All activities derive from continuing operations

The notes on page 9 to 13 form an integral part of these accounts

CHESTER FAMILY CHURCH
Balance Sheet
As at 30 November 2023

	Notes	2023		2022	
		£	£	£	£
The Assets and liabilities of the charity					
Fixed Assets	7		-		49
Current Assets					
Cash at the bank and in hand		<u>25,833</u>		<u>23,545</u>	
Total current assets		<u>25,833</u>		<u>23,545</u>	
Creditors: -					
Amount due within one year	8	<u>558</u>		<u>558</u>	
Net current assets			<u>25,275</u>		<u>22,987</u>
Total net assets			<u>25,275</u>		<u>23,036</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds			<u>25,275</u>		<u>23,036</u>
Total charity funds			<u>25,275</u>		<u>23,036</u>

Jackie Sidwell – Chair
 Approved by the board of Trustees on 13 March 2024

The notes on page 9 to 13 form an integral part of these accounts

CHESTER FAMILY CHURCH

Notes to the Accounts for the year ended 30 November 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

CHESTER FAMILY CHURCH

Notes to the Accounts for the year ended 30 November 2023

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

j) 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.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

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 estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

CHESTER FAMILY CHURCH**Notes to the Accounts for the year ended 30 November 2023****2 Income from donations and legacies**

	2023	2022
Donations	£	£
Gifts from individuals	25,088	24,020
HMRC Gift aid	<u>4,811</u>	<u>3,651</u>
	<u>29,899</u>	<u>27,671</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Analysis of expenditure on church activities

	2023	2022
	£	£
Gratuity	17,800	16,800
Premises costs	1,349	1,216
Gifts and grants	6,621	6,232
Events and conferences	687	1,454
Depreciation	49	437
General office exp.	<u>1,132</u>	<u>914</u>
Total	<u>27,538</u>	<u>27,053</u>

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
General office	1,132	-	1,132	Pro rata to staff equivalents
Independent Examiner	<u>-</u>	<u>420</u>	<u>420</u>	Governance
Total	<u>1,132</u>	<u>420</u>	<u>1,552</u>	

CHESTER FAMILY CHURCH**Notes to the Accounts for the year ended 30 November 2023****5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

	2023	2022
	£	£
Gratuities given related to church activities	<u>17,800</u>	<u>16,800</u>

No employees had employee benefits in excess of £60,000 (2020: nil).

The charity trustees were not paid or received any other benefits from employment with charity, as trustees, in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil).

Jackie Sidwell, a trustee, received £11,040 (2022: £11,040) for professional services provided to the charity.

In the same periods Gary Sidwell received £6,760 (2022: £5,760) for service provided to the charity. Gary is the husband of Jackie Sidwell who is a trustee.

6 Staff Numbers

The average monthly head count was nil staff (2022: nil).

7 Tangible fixed assets

	Plant machinery	Total
	£	£
Cost:		
As at 1 December 2022	<u>5,154</u>	<u>5,154</u>
As at 30 November 2023	<u>5,154</u>	<u>5,154</u>
Depreciation:		
As at 1 December 2022	5,105	5,105
Charge for the year	<u>49</u>	<u>49</u>
As at 30 November 2023	<u>5,154</u>	<u>5,154</u>
Net book value		
As at 1 December 2022	<u>49</u>	<u>49</u>
As at 30 November 2023	<u>-</u>	<u>-</u>

CHESTER FAMILY CHURCH

Notes to the Accounts for the year ended 30 November 2023

8 Creditors: amounts falling due within one year.

	2023	2022
	£	£
Accrued expenses	<u>558</u>	<u>558</u>
	<u>558</u>	<u>558</u>

9 Contingent assets – legacy income

As at 30 November 2023 the charity had not been notified of any legacy income or prospective legacy income.

10 Analysis of charitable funds
Analysis of movements in unrestricted funds

The movement in the fund of the charity, which consist of one unrestricted revenue fund, are shown in the statement of financial activities.

All the net assets of the charity as shown in the balance sheet relate to the one unrestricted revenue fund.

ChesterFamily Church

England & Wales - Charity number 1129197

Accounts

Registered Charity Number 1129197



**CHESTER FAMILY CHURCH
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30 NOVEMBER 2022**



elpizoaccountancy.co.uk

CHESTER FAMILY CHURCH
Reports and accounts

Contents

	Page
Trustees' Report	3
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the accounts	9

CHESTER FAMILY CHURCH

The report of the Trustees for the year ended 30 November 2022

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 30 November 2022. 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).

Purpose and Activities of the Charity

We preach and present the gospel of Jesus Christ as detailed in the Bible. The Word is preached on Sundays, and we hold Bible studies. There is prayer meeting conducted where people's needs, and issues lifted up to the Lord. Where possible CFC assists with needs of individuals and communities. We aim to reach the lost with the Gospel.

Objectives

To advance the Christian faith in accordance with the statement of beliefs in such ways and such parts of the United Kingdom or the World as the trustees from time to time may 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 Church; to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the World as the Trustees from time to time may think it fit. The Trustees must use the income and may use the capital of the Church in promoting the objects.

Achievements and performances

The financial results show a decrease in surplus income for the year. Despite this, giving to the church increased from the previous year, as did expenses. The most significant reason for the decrease in surplus income was the increase in giving to church brothers and sisters.

Chester Family Church giving increase to 20% of gross income. For the current year, this amounted to £5,397 as compared to £3,845. The major beneficiaries of our giving were Christian Concern (£1,285); Christian Institute (£1,233); Open Doors (£1,100); Nefyn Camps (£400); and St. Johns Church (£400).

Chester Family Church continued to be involved in Nefyn Camps during 2022. In total volunteers from the Church numbered 5, which is a significant contribution, considering the size of the church.

The Bible courses we presented in 2022 went ahead as planned and the 2 courses – Quick answers to difficult questions and the study of the book of Galatians – were held on Monday evening for about 17 weeks.

Recovery from CV-19 has taken longer than expected, although we expected full recovery on 2022. Church activities did not get to pre-covid levels during 2022. Church attendance is improving, and we are seeing new visitors to the church, who appear to be coming regularly.

CHESTER FAMILY CHURCH

The report of the Trustees for the year ended 30 November 2022

Plans for future periods

In the coming year, we will encourage congregants to participate in Nefyn Camps. There are various opportunities to volunteer at Nefyn and we are seeing an interest in some church members. Currently there are 4 members who are committed for 2023 at Nefyn and we should see this increase.

We are trusting the Lord that our giving will continue at 20% of gross income. We may extend our scope of giving to include Christian organizations who are involved in improving wellbeing of people living in poverty offshore. At this stage our giving is focussed on 5 specified Christian organisations, plus ne off gifts as appropriate. The Trustees will continue to monitor the level of giving in relation to solvency of the church. The Lord is at hand to make the difference.

During 2023, we plan on a study of eschatology by examining the Books of Revelation plus related scriptures found in Books such as Daniel, 1 Thessalonians, 2 Thessalonians and the Gospels as the Lord Jesus spoke of end times. The courses may take 20 weeks. Depending on the length of this course, an additional Bible course may be presented.

Financial Review

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 the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations I respect of each fund.

Transactions and Financial position

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £138 (2021: £1,979).

The total reserves at the yearend stand at £23,036.

Name, registered office and constitution of the charity

Date of registration : 17 April 2009

The Principal Office : 10 Robinsons Croft, Great Boughton, Chester, CH3 5YB

Charity Registration Number : 1129197

Telephone Number : 01244570205

Reference and administrative details

Trustees and officers serving during the year end were as follows:

Trustees:

Jackie Sidwell Alan Henry Shayne Warren

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application.

The methods adopted for the recruitment and appointment of new trustees

The trustees are chosen to bring a wide variety of skills to the charity management.

CHESTER FAMILY CHURCH

The report of the Trustees for the year ended 30 November 2022

Bankers

HSBC Bank Plc.
P.O. Box 16
47 Eastgate St.
Chester, Cheshire, CH1 1XW

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants,
13 Village Road, Higher Bebington Wirral, CH63 8PP

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 10 February 2023

Jackie Sidwell

Chair

CHESTER FAMILY CHURCH

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 30 November 2022

I report on the financial statement of the charity on page 7 to 13 for the year ended 30 November 2022.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Malcolm Wright - Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is: 10 February 2023

CHESTER FAMILY CHURCH
Statement of Financial Activities
For the year ended 30 November 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Income					
Gifts & offerings	2	27,671	-	27,671	26,952
Investment income		-	-	-	2
Total income		<u>27,671</u>	-	<u>27,671</u>	<u>26,954</u>
Expenditure					
Expenditure on church activities	3	27,053	-	27,053	24,495
Governance costs		480	-	480	480
Total expenditure		<u>27,533</u>	-	<u>27,533</u>	<u>24,975</u>
Net income/(expenditure) for the year		<u>138</u>	-	<u>138</u>	<u>1,979</u>
Net movement in funds		138	-	138	1,979
Reconciliation of funds:					
Total funds brought forward		<u>22,898</u>	-	<u>22,898</u>	<u>20,919</u>
Total funds carried forward		<u>23,036</u>	-	<u>23,036</u>	<u>22,898</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All activities derive from continuing operations

The notes on page 9 to 13 form an integral part of these accounts

CHESTER FAMILY CHURCH
Balance Sheet
As at 30 November 2022

	Notes	2022		2021	
		£	£	£	£
The Assets and liabilities of the charity	7				
Fixed Assets			49		486
Current Assets					
Cash at the bank and in hand		<u>23,545</u>		<u>22,892</u>	
Total current assets		<u>23,545</u>		<u>22,892</u>	
Creditors: -					
Amount due within one year	8	<u>558</u>		<u>480</u>	
Net current assets			<u>22,987</u>		<u>22,412</u>
Total net assets			<u>23,036</u>		<u>22,898</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds		<u>23,036</u>		<u>22,898</u>	
Total charity funds		<u>23,036</u>		<u>22,898</u>	

Jackie Sidwell – Chair
 Approved by the board of Trustees on 10 February 2023

The notes on page 9 to 13 form an integral part of these accounts

CHESTER FAMILY CHURCH

Notes to the Accounts for the year ended 30 November 2022

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

CHESTER FAMILY CHURCH

Notes to the Accounts for the year ended 30 November 2022

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

j) 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.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

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 estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

CHESTER FAMILY CHURCH**Notes to the Accounts for the year ended 30 November 2022****2 Income from donations and legacies**

	2022	2021
Donations	£	£
Gifts from individuals	24,020	24,108
HMRC Gift aid	<u>3,651</u>	<u>2,844</u>
	<u>27,671</u>	<u>26,952</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Analysis of expenditure on church activities

	2022	2021
	£	£
Gratuity	16,800	15,600
Premises costs	1,216	1,301
Gifts and grants	6,232	4,330
Events and conferences	1,454	1,289
Depreciation	437	965
General office exp.	<u>914</u>	<u>1,010</u>
Total	<u>27,053</u>	<u>24,495</u>

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
General office	914	-	914	Pro rata to staff equivalents
Independent Examiner	<u>-</u>	<u>480</u>	<u>480</u>	Governance
Total	<u>914</u>	<u>480</u>	<u>1,394</u>	

CHESTER FAMILY CHURCH**Notes to the Accounts for the year ended 30 November 2022****5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

	2022	2021
	£	£
Gratuities given related to church activities	<u>16,800</u>	<u>15,600</u>

No employees had employee benefits in excess of £60,000 (2020: nil).

The charity trustees were not paid or received any other benefits from employment with charity, as trustees, in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil).

Jackie Sidwell, a trustee, received £11,040 (2021: £10,320) for professional services provided to the charity.

In the same periods Gary Sidwell received £5,760 (2021: £5,280) for service provided to the charity. Gary is the husband of Jackie Sidwell who is a trustee.

6 Staff Numbers

The average monthly head count was nil staff (2021: nil).

7 Tangible fixed assets

	Plant machinery	Total
	£	£
Cost:		
As at 1 December 2021	<u>5,154</u>	<u>5,154</u>
As at 30 November 2022	<u>5,154</u>	<u>5,154</u>
Depreciation:		
As at 1 December 2021	4,668	4,668
Charge for the year	<u>437</u>	<u>437</u>
As at 30 November 2022	<u>5,105</u>	<u>5,105</u>
Net book value		
As at 1 December 2021	<u>486</u>	<u>486</u>
As at 30 November 2022	<u>49</u>	<u>49</u>

CHESTER FAMILY CHURCH

Notes to the Accounts for the year ended 30 November 2022

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accrued expenses	<u>558</u>	<u>480</u>
	<u>558</u>	<u>480</u>

9 Contingent assets – legacy income

As at 30 November 2022 the charity had not been notified of any legacy income or prospective legacy income.

10 Analysis of charitable funds
Analysis of movements in unrestricted funds

The movement in the fund of the charity, which consist of one unrestricted revenue fund, are shown in the statement of financial activities.

All the net assets of the charity as shown in the balance sheet relate to the one unrestricted revenue fund.

ChesterFamily Church

England & Wales - Charity number 1129197

Accounts

Registered Charity Number 1129197



**CHESTER FAMILY CHURCH
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30 NOVEMBER 2021**



elpizoaccountancy.co.uk

CHESTER FAMILY CHURCH
Reports and accounts

Contents

	Page
Trustees' Report	3
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the accounts	9

CHESTER FAMILY CHURCH

The report of the Trustees for the year ended 30 November 2021

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 30 November 2021. 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).

Purpose and Activities of the Charity

We preach and present the gospel of Jesus Christ as detailed in the Bible. The Word is preached on Sundays, and we hold Bible studies. There is prayer meeting conducted where people's needs, and issues lifted up to the Lord. Where possible CFC assists with needs of individuals and communities. We aim to reach the lost with the Gospel.

Objectives

To advance the Christian faith in accordance with the statement of beliefs in such ways and such parts of the United Kingdom or the World as the trustees from time to time may 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 Church; to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the World as the Trustees from time to time may think it fit. The Trustees must use the income and may use the capital of the Church in promoting the objects.

Achievements and performances

During the year under review, the Church continued to grow and see recovery from the lockdown due to Covid 19. Church attendance improved significantly compared to the previous year. The church was able to increase its support to Christian Concern and the Christian Institute. In addition, we included giving to the Ocean Wings Trust, who support the gospel of Jesus Christ offshore.

During the current year, the church has concentrated on Christian values as specified in the Bible. This has been done by using multimedia (FaceBook and Zoom); live church services; Bible based courses and active home groups. The church has placed high importance on prayer for the government, the nation, families, marriages and individuals.

In August 2021, the volunteers from the church assisted with the Nefyn Christian Youth camp in Wrightington.

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 children's ministry continues, and the children's ministry teacher is DBS compliant.

Plans for future periods

For the foreseeable future, Chester Family Church will continue along the path as described above and we will extend our efforts to reach the lost for Jesus Christ. Our giving will reach a total of 20% of all income received by the church in early 2022 and, once this is achieved, the church will then give support to Open Doors and a selected local church which is experiencing extreme difficulties.

CHESTER FAMILY CHURCH

The report of the Trustees for the year ended 30 November 2021

In the 2022-year, CFC will be involved in the Franklin Graham's "God Loves You Tour UK" and we will act as volunteers. The church will also include this outreach in our prayers and make an effort to take unbelievers to the event in Liverpool.

Our assistance at the Nefyn Christian Youth camp will continue and we are expecting an increase in the number of volunteers from the church.

For the 2022 year there will be 2 main Bible courses presented: Quick Answers to Difficult Questions; and an in-depth study of the Book of Galatians. The 2 courses should take a combined total of 20 weeks, being held on Monday evenings.

Outreach activities will increase in 2022 where we will use events to present the gospel of Jesus Christ to those who wish to hear the gospel. Such activities will include events outside of church services and people will be invited to attend.

Financial Review

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 the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations I respect of each fund.

Transactions and Financial position

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £1,979 (2020: £1,056).

The total reserves at the yearend stand at £22,888.

Name, registered office and constitution of the charity

Date of registration : 17 April 2009

The Principal Office : 10 Robinsons Croft, Great Boughton, Chester, CH3 5YB

Charity Registration Number : 1129197

Telephone Number : 01244570205

Reference and administrative details

Trustees and officers serving during the year end were as follows:

Trustees:

Jackie Sidwell Alan Henry Shayne Warren

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application.

The methods adopted for the recruitment and appointment of new trustees

The trustees are chosen to bring a wide variety of skills to the charity management.

Bankers

HSBC Bank Plc.

P.O. Box 16

47 Eastgate St.

Chester, Cheshire, CH1 1XW

CHESTER FAMILY CHURCH

The report of the Trustees for the year ended 30 November 2021

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants,
13 Village Road, Higher Bebington Wirral, CH63 8PP

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 13 May 2022

Jackie Sidwell

Chair

CHESTER FAMILY CHURCH

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 30 November 2021

I report on the financial statement of the charitable company on page 7 to 12 for the year ended 30 November 2021.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Malcolm Wright - Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is: 13 May 2022

CHESTER FAMILY CHURCH
Statement of Financial Activities

For the year ended 30 November 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Income					
Gifts & offerings	2	26,952	-	26,952	24,311
Investment income		2	-	2	-
Total income		<u>26,954</u>	-	<u>26,954</u>	<u>24,311</u>
Expenditure					
Expenditure on church activities	3	24,495	-	24,495	23,255
Governance costs		480	-	480	-
Total expenditure		<u>24,975</u>	-	<u>24,975</u>	<u>23,255</u>
Net income/(expenditure) for the year		<u>1,979</u>	-	<u>1,979</u>	<u>1,056</u>
Net movement in funds		1,979	-	1,979	1,056
Reconciliation of funds:					
Total funds brought forward		<u>20,919</u>	-	<u>20,919</u>	<u>19,863</u>
Total funds carried forward		<u>22,898</u>	-	<u>22,898</u>	<u>20,919</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All activities derive from continuing operations

The notes on page 9 to 12 form an integral part of these accounts

CHESTER FAMILY CHURCH
Balance Sheet
As at 30 November 2021

	Notes	2021		2020	
		£	£	£	£
The Assets and liabilities of the charity					
Fixed Assets			486		1,451
Current Assets					
Cash at the bank and in hand		<u>22,892</u>		<u>19,468</u>	
Total current assets		<u>22,892</u>		<u>19,468</u>	
Creditors: -					
Amount due within one year		<u>480</u>		<u>-</u>	
Net current assets			<u>22,412</u>		<u>19,468</u>
Total net assets			<u>22,898</u>		<u>20,919</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds			<u>22,898</u>		<u>20,919</u>
Total charity funds			<u>22,898</u>		<u>20,919</u>

Jackie Sidwell – Chair
 Approved by the board of Trustees on 13 May 2022

The notes on page 9 to 12 form an integral part of these accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

CHESTER FAMILY CHURCH

Notes to the Accounts for the year ended 30 November 2021

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

j) 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.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

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.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CHESTER FAMILY CHURCH**Notes to the Accounts for the year ended 30 November 2021****2 Income from donations and legacies**

	2021	2020
Donations	£	£
Gifts from individuals	24,108	22,121
HMRC Gift aid	<u>2,844</u>	<u>2,190</u>
	<u>26,952</u>	<u>24,311</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Analysis of expenditure on church activities

	2021	2020
	£	£
Gratuity	15,600	15,600
Premises costs	1,301	912
Gifts and grants	4,330	3,119
Events and conferences	1,289	825
General office exp.	<u>1,975</u>	<u>2,799</u>
Total	<u>24,495</u>	<u>23,255</u>

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
General office	1,975	-	1,975	Pro rata to staff full-time equivalents
Independent Examiner	<u>-</u>	<u>480</u>	<u>480</u>	Governance
Total	<u>1,975</u>	<u>480</u>	<u>2,455</u>	

CHESTER FAMILY CHURCH

Notes to the Accounts for the year ended 30 November 2021

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2021	2020
	£	£
Gratuities given related to church activities	<u>15,600</u>	<u>15,600</u>

No employees had employee benefits in excess of £60,000 (2020: nil).

The charity trustees were not paid or received any other benefits from employment with charity, as trustees, in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil).

In each of the years reported Jackie Sidwell received £10,320 for services provided to the charity.

In the same periods Gary Sidwell received £5,280 for service provided to the charity. Gary is the husband of Jackie Sidwell who is a trustee.

6 Staff Numbers

The average monthly head count was nil staff (2020: nil).

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accrued expenses	<u>480</u>	-
	<u>480</u>	-

8 Contingent assets – legacy income

As at 30 November 2021 the charity had not been notified of any legacy income or prospective legacy income.

9 Analysis of charitable funds Analysis of movements in unrestricted funds

The movement in the fund of the charity, which consist of one unrestricted revenue fund, are shown in the statement of financial activities.

All the net assets of the charity as shown in the balance sheet relate to the one unrestricted revenue fund.