

The Charity Registration Number is :- 1188521

Festival Church
Report and Accounts
31 March 2025

Festival Church

Report and accounts for the year ended 31 March 2025

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	5
Independent Examiner's Report	6
<i>Funds Statements:-</i>	
Statement of Financial Activities	8
Movements in funds	9
Income and Expenditure account	10
Balance sheet	11
Notes to the accounts	12

Festival Church

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Festival Church.

The charity is also known by its operating name, Festival Church.

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 1188521.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

The governing document is dated 12 March 2020

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:-

Queen Street

Chester,

CH1 3LG

Telephone 01244321193

Email Address admin@festival.church Web address www.festival.church

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

Timothy James Rowlands (Chair)

Tracey Ann Pardoe (appointed 30/01/2025)

Robert David Morris Stewart

Samuel John Rowlands

Ruth Mercy (appointed 24/10/2024)

Philip John Pierce

Michael Leonard Meynell (Vice-Chair)

The following persons served as Trustees during the year ended 31 March 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.

Festival Church

Trustees' Annual Report for the year ended 31 March 2025

Objects and activities of the charity

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

1. To advance the Christian faith in accordance with the Statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;
2. 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 the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit;
3. To advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

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

In 2024-25 we continued to operate Festival Churches in Chester, Llandrindod, Prestatyn, Towyn and in Wrexham. These congregations have weekly Sunday Services, regular prayer meetings as well as programs for children and youth. They encourage people to gather together in small groups to facilitate community and pastoral care.

We are so pleased that each congregation addresses the needs for that area whether they are doing extension services to their local care home or facilitating various community groups (toddler groups, friendship groups and craft clubs) that assist people and prevent social isolation. Every congregation has also worked toward the alleviation of poverty in their communities including partnering with their local food banks, food shares, or hospital to encourage people to volunteer and be an influential part of their community.

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

The main achievements and performance of the charity during the year.

In 2024-25 we had an increase in weekly Sunday service attendance by 8.8% and our membership data is just under 900 people. We see over 260 people regularly volunteering in various areas within church and those activities that serve others outside of church services.

We hosted 2 international missions' trips with people from each congregation represented: one to Zambia and the other to Moldova, with our Missions partners in those countries

We have enjoyed combined church events where we have gathered together from across our congregations which was a positive experience for all.

Festival Church

Trustees' Annual Report for the year ended 31 March 2025

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New Charity Trustees are usually identified by their local Lead Pastors to the Senior Pastor. The individuals are those who hold an understanding of good governance and many times the professional background that could serve the organisation. Upon an individual being identified, and a positive discussion at the trustees meeting, this individual is then approached and asked to consider the role. The individual will attend a Trustees meeting initially as an observer to see if they feel this is a role they would be willing to undertake. Thereafter they need to complete all the relevant paperwork associated with the role (including but not limited to): - DBS - Data Protection Training - Annual Code of Conduct and Statement of Fact completed.

We hired a member of staff for 20hours a week from 1 April 2024 to pastor our Wrexham congregation.

The charity's organisational structure.



How the charity makes decisions and how decisions are delegated.

Major Governance and budget decisions are made by the Board of Trustees alongside the Senior Pastor. Local congregation decisions are made by the Lead Pastor in each congregation, keeping the Senior Pastor informed. The day-to-day operations of each congregation is handled by each location's Lead Pastor. There are several staff that assist each of those congregations eg. Pathway & Projects Manager, Operations Manager and Finance Assistant.

Setting pay and remuneration of key management personnel

This is decided by those trustees who do not have a prejudicial interest in the outcome. They meet and discuss appropriate financial remuneration as well the annual pay increases.

Festival Church

Trustees' Annual Report for the year ended 31 March 2025

The charity's relationships with related parties.

Timothy Rowlands received a salary for his role as Senior Pastor.

Emily Rowlands (married to Tim Rowlands) is employed as the Pathways & Projects Manager and is paid for that role.

Sam Rowlands, who is a trustee, is related to Tim Rowlands.

Bankers The Co-operative bank, PO Box 150, Delf House, Skelmersdale, WN8 6GG
Kingdom Bank, Ruddington Fields Business Park, Mere Way, Ruddington,
Nottingham, NG11 6JS

Accountants KBH Accountants Ltd, 255 Poulton Road, Wallasey, CH44 4BT

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	(1,482)	84,031
Unrestricted Revenue Funds available for the general purposes of the charity	1,310,664	1,312,146
Total Funds	1,310,664	1,312,146

Financial review of the position at the reporting date, 31 March 2025 .

We have had a small deficit but did considerable maintenance on our buildings, and expanded our ministries and missions nationally and internationally while supporting one of our congregations with extra financial support.

Policies on reserves.

It is Festival Church policy to maintain a balance on unrestricted funds which equates to approximately three months' unrestricted payments in addition to £20,000 to cover emergency situations which may arise from time to time.

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.

Details of The Independent Examiner

Member of Chartered Certified Accountants

255 Poulton Road

Wallasey

Merseyside

CH44 4BT

Festival Church

Trustees' Annual Report for the year ended 31 March 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 29 January 2026.



Timothy Rowlands
Trustee

Festival Church

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 25 for the year ended 31 March 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) 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 on page 12.

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

As described on page 5, 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.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Certified Accountants , which is one of the listed bodies.

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.

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:-

Festival Church

The gross income of the charity in the year ended 31 March 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Certified Accountants ;

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;

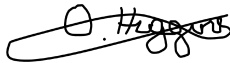
the financial statements do not accord with those records; or

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:-

A handwritten signature in black ink, appearing to read 'O. Higgins', enclosed within a hand-drawn oval.

Olivia Higgins

Chartered Certified Accountants

255 Poulton Road

Wallasey

Merseyside

CH44 4BT

This report was signed on 29 January 2026

Festival Church - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 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	547,093	891	547,984	536,316
Charitable activities	A2	29,433	-	29,433	30,513
Other trading activities	A3	-	-	-	80
Investments	A4	1,724	-	1,724	1,201
Total income	A	578,250	891	579,141	568,110
Expenditure on:					
Charitable activities	B2	579,732	891	580,623	484,079
Total expenditure	B	579,732	891	580,623	484,079
Net income for the year		(1,482)	-	(1,482)	84,031
Net income after transfers	A-B-C	(1,482)	-	(1,482)	84,031
Net movement in funds		(1,482)	-	(1,482)	84,031
Reconciliation of funds:-					
	E				
Total funds brought forward		1,312,146	-	1,312,146	1,228,115
Total funds carried forward		1,310,664	-	1,310,664	1,312,146

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 12 to 25 form an integral part of these accounts.

All activities derive from continuing operations

The notes attached on pages 12 to 25 form an integral part of these accounts.

Festival Church - Statement of Financial Activities for the year ended 31 March 2025

Festival Church - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	(1,482)	84,031
Net resources available to fund charitable activities	(1,482)	84,031

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

The notes attached on pages 12 to 25 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	1,312,146	-	1,312,146	1,228,115
Recognised gains and losses before transfers	(1,482)	-	(1,482)	84,031
	1,310,664	-	1,310,664	1,312,146
Closing revenue funds	1,310,664	-	1,310,664	1,312,146

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	1,310,664	-	1,310,664	1,312,146

The notes attached on pages 12 to 25 form an integral part of these accounts.

Festival Church - Statement of Financial Activities for the year ended 31 March 2025

Festival Church Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	490,379	494,380
Refunds from HMRC on gift aided donations	87,038	72,529
Interest receivable	1,724	1,201
Gross income in the year before exceptional items	579,141	568,110
Gross income in the year including exceptional items	579,141	568,110
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	558,692	462,332
Depreciation and amortisation	1,105	1,105
Interest payable	20,826	20,642
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	580,623	484,079
Net income before tax in the financial year	(1,482)	84,031
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(1,482)	84,031
Retained surplus for the financial year	(1,482)	84,031

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 25 form an integral part of these accounts.

Festival Church - Balance Sheet as at 31 March 2025

	SORP		2025	2024
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	11	A2	1,316,105	1,317,210
Total fixed assets			1,316,105	1,317,210
Current assets		B		
Debtors	12	B2	8,738	-
Cash at bank and in hand		B4	310,577	320,439
Total current assets			319,315	320,439
Creditors: amounts falling due within one year	13	C1	(10,848)	(6,914)
Net current assets			308,467	313,525
			1,624,572	1,630,735
Net assets				
Creditors: amounts falling due after more than one year	14	C2	(313,908)	(318,589)
The total net assets of the charity			1,310,664	1,312,146
Restricted funds				
Restricted Revenue Funds	18	D2	-	-
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	1,310,664	1,312,146
Designated Funds			1,310,664	1,312,146
Total charity funds			1,310,664	1,312,146

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 7.

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.

Timothy Rowlands

Trustee

Approved by the board of trustees on 29 January 2026

The notes attached on pages 12 to 25 form an integral part of these accounts.

Festival Church

Notes to the Accounts for the year ended 31 March 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 to 31 March 2023, 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.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

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.

Festival Church

Notes to the Accounts for the year ended 31 March 2025

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

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

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 7.

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

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

If this applies, enter suitable text to comply with SORP 10.81. Describe the basis on which creditors and provisions for liabilities and charges are recognised and measured

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Festival Church

Notes to the Accounts for the year ended 31 March 2025

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. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

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.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 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	1,105	1,105

6 Interest payable

	2025 £	2024 £
Loan interest	20,826	20,642

7 The contribution of volunteers

We depend heavily on the support of volunteers. Almost every event and activity we have undertaken has been carried out either entirely by them or with their help. Over 260+ volunteers committed countless hours to our activities during the year. Their support is valued enormously. The arrangements with volunteers are difficult to value in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Festival Church

Notes to the Accounts for the year ended 31 March 2025

8 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries	235,303	233,376
Employer's National Insurance for all staff	14,693	-
Employer's operating costs of defined contribution pension schemes	5,054	-
Total salaries, wages and related costs	255,050	233,376

9 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and payments to Trustees and persons connected with them

Timothy Rowlands received remuneration during the year. He was paid for the role as Senior Pastor.

Emily Rowlands is employed as the Pathways Manager and is paid for that role.

11 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	1,315,000	4,420	-	1,319,420
Additions	-	-	-	-
At 31 March 2025	1,315,000	4,420	-	1,319,420
Depreciation				
At 1 April 2024	-	2,210	-	2,210
Charge for the year	-	1,105	-	1,105
At 31 March 2025	-	3,315	-	3,315
Net book value				
At 31 March 2025	1,315,000	1,105	-	1,316,105
At 31 March 2024	1,315,000	2,210	-	1,317,210

Festival Church

Notes to the Accounts for the year ended 31 March 2025

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
02 April 2023	-	4,152	-	4,152
Additions	1,315,000	268	-	1,315,268
31 March 2024	1,315,000	4,420	-	1,319,420
Depreciation				
02 April 2023	-	-	-	-
Charge for the year	-	1,105	-	1,105
31 March 2024	-	1,105	-	1,105
Net book value				
31 March 2024	1,315,000	3,315	-	1,318,315
01 April 2023	-	4,152	-	4,152
12 Debtors				
		2025	2024	
		£	£	
Other debtors		8,738	-	
		8,738	-	
13 Creditors: amounts falling due within one year		2025	2024	
		£	£	
Bank loans and overdrafts		4,319	3,959	
PAYE, NIC VAT and other taxes		-	1,725	
Other creditors		6,529	1,230	
		10,848	6,914	
14 Creditors: amounts falling due after one year		2025	2024	
		£	£	
Bank loans and overdrafts		313,908	318,589	
15 Income and Expenditure account summary		2025	2024	
		£	£	
At 1 April 2024		1,312,146	1,228,115	
Surplus after tax for the year		(1,482)	84,031	
At 31 March 2025		1,310,664	1,312,146	

Festival Church

Notes to the Accounts for the year ended 31 March 2025

16 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' remuneration, trustees' expenses

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

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,316,105	-	-	1,316,105
Current Assets	319,315	-	-	319,315
Current Liabilities	(10,848)	-	-	(10,848)
Long Term Liabilities	(313,908)	-	-	(313,908)
	1,310,664	-	-	1,310,664
At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,317,210	-	-	1,317,210
Current Assets	320,439	-	-	320,439
Current Liabilities	(6,914)	-	-	(6,914)
Long Term Liabilities	(318,589)	-	-	(318,589)
	1,312,146	-	-	1,312,146

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 19 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,312,146	(1,482)	-	1,310,664
Total unrestricted and designated funds	1,312,146	(1,482)	-	1,310,664
Total charity funds	1,312,146	(1,482)	-	1,310,664

Festival Church

Notes to the Accounts for the year ended 31 March 2025

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	578,250	(579,732)	-	(1,482)
<i>Restricted funds:-</i>				
Warm Hub	891	(891)	-	-
	579,141	(580,623)	-	(1,482)

20 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

21 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.

Festival Church

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

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

22 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				
Small donations individually less than £1000	453,622	-	453,622	364,734
Refunds from HMRC on gift aided donations	87,038	-	87,038	72,529
Anonymous donor 1	-	-	-	36,000
Total donations and gifts from individuals	540,660	-	540,660	473,263

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Prior year	473,263	-	473,263	
	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants from government and public bodies				
Conwy County BC	-	891	891	-
Denbighshire C.C - roof grant	-	-	-	35,500
Total public sector revenue grants	-	891	891	35,500

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Prior Year	35,500	-	35,500

Festival Church

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	-	-	596
Old Rock Chapel	6,433	-	6,433	-
Gwynt Y Mor	-	-	-	22,290
C&V SUP Conwy	-	-	-	4,667
Total private sector revenue grants	6,433	-	6,433	27,553
Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis				
	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Prior Year	27,553	-	27,553	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	547,093	891	547,984	536,316
Prior year				
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Total Donations, Grants and Legacies A1	536,316	-	536,316	

Festival Church

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

23 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	3,531	-	3,531	2,191
Letting of property for charitable purposes	25,902	-	25,902	28,322
Total Primary purpose and ancillary trading	29,433	-	29,433	30,513
<i>Prior year</i>	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	2,191	-	2,191	
Letting of property for charitable purposes	28,322	-	28,322	
Total Primary purpose and ancillary trading	30,513	-	30,513	

24 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading	29,433	-	29,433	30,513
Total from charitable activities A2	29,433	-	29,433	30,513

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Total income from charitable trading	30,513	-	30,513
	30,513	-	30,513

Festival Church

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

25 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Trading activities to raise funds for the charity - Coffee shop		-	-	-	80
Total from other activities	A3	-	-	-	80

Income from other, non charitable, trading activities - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	80	-	80

26 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Bank Interest Receivable		1,724	-	1,724	1,201
Total investment income	A4	1,724	-	1,724	1,201

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	1,201	-	1,201

Festival Church

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

27 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Current Year				
Gross wages and salaries - charitable activities	235,303	-	235,303	233,376
Employers' NI - Charitable activities	14,693	-	14,693	-
Defined contribution pension costs - charitable activities	5,054	-	5,054	-
Reimbursements	10,724	-	10,724	16,469
Rows	35,089	-	35,089	24,349
Circles	3,049	-	3,049	1,769
Pastoral care	1,071	-	1,071	1,215
Pathways	19,618	-	19,618	12,126
Projects	63,109	891	64,000	53,945
Professional Indemnity insurance	-	-	-	1,465
Support for Missions projects	34,755	-	34,755	9,720
Total direct spending	422,465	891	423,356	354,434
Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Gross wages and salaries - charitable activities	233,376	-	233,376	
Reimbursements	16,469	-	16,469	
Rows	24,349	-	24,349	
Circles	1,769		1,769	
Pastoral care	1,215		1,215	
Pathways	12,126		12,126	
Projects	53,945		53,945	
Professional Indemnity insurance	1,465	-	1,465	
Support for Missions projects	9,720	-	9,720	
Total direct spending	354,434	-	354,434	

Festival Church

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

28 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 £
<i>Premises Expenses</i>				
Rates and water charges	2,734	-	2,734	2,049
Room Hire	1,856	-	1,856	2,439
Light heat and power	32,710	-	32,710	41,625
Cleaning and waste management	5,680	-	5,680	5,494
Premises repairs, renewals and maintenance	23,179	-	23,179	21,926
Property insurance	8,776	-	8,776	-
<i>Administrative overheads</i>				
Telephone, fax and internet	4,510	-	4,510	4,181
Stationery and printing	1,227	-	1,227	4,746
Equipment expenses	2,885	-	2,885	297
Sundry expenses	1,271	-	1,271	-
Equipment, repairs, expenses and maintenance	-	-	-	487
Shared operating costs	21,326	-	21,326	23,983
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	1,788	-	1,788	-
Legal fees	-	-	-	671
<i>Financial costs</i>				
Bank charges	6	-	6	-
Loan interest	20,826	-	20,826	20,642
Depreciation & Amortisation in total for	1,105	-	1,105	1,105
Support costs before reallocation	129,879	-	129,879	129,645
Total support costs - Current Year	129,879	-	129,879	129,645

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Festival Church

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

29 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	422,465	891	423,356	354,434
Total grantmaking costs	B2c	27,388	-	27,388	-
Total support costs	B2d	129,879	-	129,879	129,645
Total charitable expenditure	B2	579,732	891	580,623	484,079

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	354,434	-	354,434
Total support costs	B2d	129,645	-	129,645
Total charitable expenditure	B2	484,079	-	484,079