

FAMILY CHURCH

England & Wales · Charity number 514852

Details

Other names	BILLINGE FAMILY CHURCH LIMITED, WIGAN CHRISTIAN FELLOWSHIP LIMITED, BILLINGE FAMILY CHURCH
Status	Registered
Legal form	Charitable company
Company number	01786058
Registered	1984-03-26
Register	View on the Charity Commission register

Contact

Address	31 Crank Road Billinge Wigan WN5 7DT
Phone	01744 894374
Email	info@familychurch.org.uk
Website	www.familychurch.org.uk

Activities

Objects: THE OBJECTS FOR WHICH THE ASSOCIATION IS ESTABLISHED ARE:- (I) THE ADVANCEMENT OF THE CHRISTIAN RELIGION THROUGH THE WORSHIP OF GOD. (II) THE ADVANCEMENT OF THE EDUCATION OF CHILDREN GENERALLY BY THE PROVISION, MAINTENANCE AND CONDUCTING OF A SCHOOL.

Activities: A local independent church with activities for church members and wider community including: parent & toddler group; counselling; Boys & Girls Brigades; Kids Church; youth club. Charitable work locally includes helping the homeless and vulnerable. Additionally the church supports initiatives abroad including orphanages in Uganda and India and aid projects in developing countries.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- St Helens
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£166,971	£118,204	-	-
2024-03-31	£165,472	£180,845	-	-
2023-03-31	£194,065	£233,760	-	-
2022-03-31	£186,111	£194,726	-	-
2021-03-31	£196,177	£192,441	-	-

Trustees

Name	Role	Appointed
Anthony Peter Crossley		2024-10-05
Emma Davies		2020-11-16
GAYNOR MOBEY		2011-11-24
John William Miller		2023-07-03
Megan Valerie Hardy		2024-09-27
Paul Andrew Boardman		2023-07-03
TANEL LOKUTA		2011-11-24

FAMILY CHURCH

England & Wales - Charity number 514852

Accounts

Family Church

FAMILY CHURCH

(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Company Registration No. 01786058 (England and Wales)

Charity Registration No. 514852

FAMILY CHURCH
(A company limited by guarantee)

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: 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

The purpose for the charitable company is established are:

1. The advancement of the Christian religion through the worship of God
2. The advancement of the education of children generally by the provision, maintenance and conducting of a school

Achievements and performances

Throughout this period, we have continued our Sunday services at each of our three locations, Billinge; Skelmersdale; and Westhoughton. Some of these have been dedicated to baptism, child dedication, and family focussed services. There continues to be a youth and kids program, provided every Sunday, individually tailored to several age groups.

Family Church regularly sees over 30 kids and youth each week. Other provisions for these age groups have included our annual 'Light The Night' party on October 31st, which is a fun, lively, early evening party to provide an alternative to Halloween, plus our Christmas parties. In August, our youth and young adults enjoyed a trip to Limitless Festival, Staffordshire- joining thousands of others for an exceptional 5 days of camping, live music, talks and sports. This was a great experience for this group of around 20 young people, to enrich their faith together. In March, there was also Limitless One – an evening event in Manchester.

Our Discipleship Community Groups (DC Groups) have continued. These small groups meet regularly for mid-week prayer, Bible study, and social activity, with some groups deciding to arrange an extended time away over a weekend.

Prayer meetings continued. Our main opportunities for prayer are Monday evenings at Billinge, Thursday mornings at Westhoughton and each weekday morning online.

As part of our on-going partnership with the International Christian Embassy Jerusalem UK, we hosted the annual team retreat in February 2024 and facilitated various smaller meetings throughout the year. The Organisation's administrative office continues to be based at the Church (Billinge sited).

The Storehouse Project continues to be our main community support ministry, impacting many individuals everyday by providing food, furniture and much more at no cost to those in need. The Storehouse Project also runs its own 'Grace Shop' (charity shop) located in Skelmersdale.

Public benefit

The trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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 in respect of reach fund.

Transactions and financial position

The Statement of Financial Activities show incoming resources for the year of a revenue nature of £48,767 (2024: outgoing resources of £15373).

The total reserve at the year-end stands at £1,145,965 (2024: £1,097,198).

Free unrestricted liquid reserves amounted to £137,041 (2024: £83,279).

Share capital

The Company is limited by guarantee and therefore has no share capital.

FAMILY CHURCH
(A company limited by guarantee)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

Reference and administrative details

Date of incorporation: 25 January 1984
Company registration number: 01786058
Registered office: Koinonia, 31 Crank Road, Billinge, Wigan, WN5 7DT
Charity registration number: 514852
Telephone: 01744 894374
Email: info@familychurch.org.uk

Directors and trustees

Lokuta, Tanel
Mobey, Gaynor
Davies, Emma
Boardman, Paul
Miller, John
Hardy, Megan Appointed 27 September 2024
Crossley, Anthony Appointed 5 October 2024

Mobey, Gaynor Secretary

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting.

Nature of the governing documents and constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 25 January 1984 and registered as a charity on 26 March 1984. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £100.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

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

Independent examiner

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

Statement of director's and trustees' responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) 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).

Company law 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.

FAMILY CHURCH
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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report: There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 19 November 2025

Signed:

Gaynor Mobey - Director/Trustee

FAMILY CHURCH
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT OF FAMILY CHURCH FOR THE YEAR ENDED 31 MARCH 2025

I report on the financial statement of the charitable company on the pages 5 - 14 for the year ended 31 March 2025.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the trustees and examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure 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 or 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 386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Matthew Brown
Adding Value Consultancy Ltd, Studio 6, Bluecoat Chambers, School Lane, Liverpool, L1 3BX

The date upon which my opinion is expressed is: 19 November 2025

FAMILY CHURCH
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	2025	2025	2025	2024
		£	£	£	£
Income:					
Donations and legacies	3	165,894	-	165,894	164,832
Investment income	4	1,077	-	1,077	640
Total Income		166,971	-	166,971	165,472
Expenditure:					
Charitable activities	5	118,204	-	118,204	180,845
Total Expenditure		118,204	-	118,204	180,845
Net income/(expenditure) and net		48,767	-	48,767	(15,373)
Reconciliation of funds					
Total funds brought forward		1,097,198	-	1,097,198	1,112,571
Total funds carried forward		1,145,965	-	1,145,965	1,097,198

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 10 - 14 form an integral part of these accounts

FAMILY CHURCH
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024
Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted funds	Restricted funds	Total funds
	Note	2024	2024	2024
		£	£	£
Income:				
Donations and legacies	3	164,832	-	164,832
Investment income	4	640	-	640
Total Income		<u>165,472</u>	<u>-</u>	<u>165,472</u>
Expenditure:				
Charitable activities	5	180,845	-	180,845
Total Expenditure		<u>180,845</u>	<u>-</u>	<u>180,845</u>
Net income/(expenditure) and net		(15,373)	-	(15,373)
Reconciliation of funds				
Total funds brought forward		1,112,571	-	1,112,571
Total funds carried forward		<u>1,097,198</u>	<u>-</u>	<u>1,097,198</u>

All income and expenditure derive from continuing activities.

The notes on pages 10 - 14 form an integral part of these accounts

FAMILY CHURCH
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025
Income and Expenditure Account as required by the Companies Act

	2025	2024
	£	£
Turnover	165,894	164,832
Direct costs of turnover	117,315	179,851
Gross surplus/(deficit)	<u>48,579</u>	<u>(15,019)</u>
Governance costs	889	994
Operating surplus/(deficit)	<u>47,690</u>	<u>(16,013)</u>
Interest receivable	1,077	640
Surplus/(deficit) on ordinary activities before tax	<u>48,767</u>	<u>(15,373)</u>
Retained surplus/(deficit) for the financial year	<u><u>48,767</u></u>	<u><u>(15,373)</u></u>

All income and expenditure derive from continuing activities.

The notes on pages 10 - 14 form an integral part of these accounts

FAMILY CHURCH
(A company limited by guarantee)

Company Registration No. 01786058
BALANCE SHEET AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10	1,000,263		1,015,596	
			<u>1,000,263</u>		<u>1,015,596</u>
Current assets					
Debtors	11	12,625		5,111	
Cash at the bank and in hand		135,059		79,885	
		<u>147,684</u>		<u>84,996</u>	
Liabilities					
Creditors: Amounts falling due within one year	12	(1,982)		(3,394)	
Net current assets			145,702		81,602
Total assets less current liabilities			1,145,965		1,097,198
Net Assets			<u>1,145,965</u>		<u>1,097,198</u>
Funds of the charity					
Total Unrestricted Funds	13		1,145,965		1,097,198
Total charity funds			<u>1,145,965</u>		<u>1,097,198</u>

The directors are satisfied that the year ended on 31 March 2025 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 4.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
 Gaynor Mobey
 Trustee
 Date:

The notes on pages 10 - 14 form an integral part of these accounts

FAMILY CHURCH
(A company limited by guarantee)

Company Registration No. 01786058
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Cash generated from operating	15		56,909		9,098
Cash flows from investing activities					
Interest income		1,077		640	
Purchase of fixed assets		(2,812)		-	
Cash provided from investing activities			(1,735)		640
Increase/(decrease) in cash and cash equivalents			55,174		9,738
Cash and cash equivalents at beginning of year			79,885		70,147
Cash and cash equivalents at end of year			135,059		79,885

The notes on pages 10 - 14 form an integral part of these accounts

FAMILY CHURCH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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:

1a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

1b. 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.

1c. 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.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

1d. 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.

1e. 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.

1f. Funds Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1g. 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.

Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

Other expenditure represents those items not falling into any other heading.

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

FAMILY CHURCH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

1h. 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 6.

1i. Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset category	Annual rate
Freehold building	2.50%
Plant and equipment	33%

1j. 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.

1k. Cash at the 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.

1l. 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.

2. Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3. Income from donations

	2025	2024
	£	£
Gifts and donations	138,627	135,895
Taxation recoverable (Gift Aid)	23,443	23,372
Group activities	3,824	5,565
	<u>165,894</u>	<u>164,832</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.

4. Investment income

	2025	2024
	£	£
Interest income	<u>1,077</u>	<u>640</u>

All of the charity's investment income arises from money held in interest bearing deposit accounts.

FAMILY CHURCH
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

5. Analysis of expenditure on charitable activities

	2025	2024
	£	£
Mission and outreach	3,658	11,247
Premises running and development costs	22,961	20,423
Grants and donations made	11,660	9,194
Administration	25,169	27,333
Depreciation	18,145	17,008
Governance costs (see note 6)	889	994
Support costs (see note 6)	35,722	94,646
	<u>118,204</u>	<u>180,845</u>

Expenditure on charitable activities was £118,204 (2024: £180,845) all of which was unrestricted.

6. 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. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General support	Governance	Total	Basis of
	£	£	£	apportionment
				£
Salaries, wages and related costs	35,722	-	35,722	Allocated on time
Independent examiner	-	889	889	Governance
	<u>35,722</u>	<u>889</u>	<u>36,611</u>	

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

	2025	2024
	£	£
Salaries and wages	32,700	87,832
Social Security costs	2,532	2,754
Pension	490	4,060
	<u>35,722</u>	<u>94,646</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2024: none).

The trustees received no remuneration during the year (2024: £nil).

The trustees did not receive any expenses during the year (2024: £nil).

The key management personnel did not receive any employee benefits during the year (2024: £94,646).

8. Staff numbers

The average monthly head count was 1 full time staff and 2 part time staff and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2025	2024
	Number	Number
Charitable activities	<u>3</u>	<u>4</u>

FAMILY CHURCH
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

9. Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its chargeable objects.

10. Tangible fixed assets

	Freehold Land & Buildings £	Plant & Machinery £	Total £
Cost / Valuation			
At 1 April 2024	1,166,188	98,864	1,265,052
Additions	-	2,812	2,812
At 31 March 2025	<u>1,166,188</u>	<u>101,676</u>	<u>1,267,864</u>
Depreciation			
At 1 April 2024	151,020	98,436	249,456
Charge for the year	16,780	1,365	18,145
At 31 March 2025	<u>167,800</u>	<u>99,801</u>	<u>267,601</u>
Net Book Amounts			
At 31 March 2025	<u>998,388</u>	<u>1,875</u>	<u>1,000,263</u>
At 31 March 2024	<u>1,015,168</u>	<u>428</u>	<u>1,015,596</u>
11. Debtors			
		2025 £	2024 £
Other debtors - recoverable taxation		12,625	5,111
		<u>12,625</u>	<u>5,111</u>
12. Creditors: Amounts falling due within one year			
		2025 £	2024 £
Credit card		661	-
Accrued costs		900	1,387
Payroll related creditors		421	2,007
		<u>1,982</u>	<u>3,394</u>

13. Analysis of charitable funds

The charity has only one unrestricted general fund and no designated or restricted funds. The movements in that fund are shown in the Statement of Financial Activities.

14. Related party transactions

There were no related party transactions during the year (2024: £nil).

FAMILY CHURCH
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net movement in funds	48,767	(15,373)
Add back depreciation charge	18,145	17,008
Deduct interest income shown in investing activities	(1,077)	(640)
Decrease/(increase) in debtors	(7,514)	9,939
Increase/(decrease) in creditors	(1,412)	(1,836)
	<u>56,909</u>	<u>9,098</u>

FAMILY CHURCH

England & Wales - Charity number 514852

Accounts

Family Church

Registered Charity Number: 514852

Registered Company Number: 01786058

**FAMILY CHURCH
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2024**



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**Family Church
Reports and accounts**

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Family Church

The report of the Trustees for the year ended 31 March 2024

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: 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

The purpose for the charitable company is established as:

1. The advancement of the Christian religion through the worship of God
2. The advancement of the education of children generally by the provision, maintenance and conducting of a school

Achievements and performances

Throughout this period, we have continued our Sunday services at each of our three locations, Billinge; Skelmersdale; and Westhoughton. Some of these have been dedicated to baptism, child dedication, and family focussed services. There continues to be a youth and kids program, provided every Sunday, individually tailored to several age groups.

Family Church regularly sees over 30 kids and youth each week. Other provisions for these age groups have included our annual 'Light The Night' party on October 31st, which is a fun, lively, early evening party to provide an alternative to Halloween, plus our Christmas parties. In August, our youth and young adults enjoyed a trip to Limitless Festival, Staffordshire-joining thousands of others for an exceptional 5 days of camping, live music, talks and sports. This was a great experience for this group of around 20 young people, to enrich their faith together. In March, there was also Limitless One – an evening event in Manchester.

Our Discipleship Community Groups (DC Groups) have continued. These small groups meet regularly for mid-week prayer, Bible study, and social activity, with some groups deciding to arrange an extended time away over a weekend.

Prayer meetings continued. Our main opportunities for prayer are Monday evenings at Billinge, Thursday mornings at Westhoughton and each weekday morning online.

As part of our on-going partnership with the International Christian Embassy Jerusalem UK, we hosted the annual team retreat in February 2024 and facilitated various smaller meetings throughout the year. The Organisation's administrative office continues to be based at the Church (Billinge sited).

The Storehouse Project continues to be our main community support ministry, impacting many individuals everyday by providing food, furniture and much more at no cost to those in need. The Storehouse Project also runs its own 'Grace Shop' (charity shop) located in Skelmersdale.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Family Church

The report of the Trustees for the year ended 31 March 2024

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 show outgoing resources for the year of a revenue nature of £15,373 (2023: £39,695).

The total reserve at the year-end stand at £1,097,198 (2023: £1,112,571).

Free unrestricted liquid reserves amounted to £76,491 (2023: £64,917).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Reference and administrative details

Date of incorporation: 25 January 1984

Company Registration Number: 01786058

The Registered Office is: Koinonia, 31 Crank Road, Billinge, Wigan. WN5 7DT

Charity Registration Number: 514852

Telephone: 01744 894374

Email: info@familychurch.org.uk

Directors and trustees

The trustees, who are also directors, through the year were:

Tanel Lokuta

Gaynor Mobey (Secretary)

Emma Davies

Paul Boardman (appointed 3 July 2023)

John Miller (appointed 3 July 2023)

Stephen Kerry (resigned 18 December 2023)

Jonathan Dickson (resigned 25 April 2023)

Bethan Boardman (resigned 31 May 2023)

Olufunso Aribisala (resigned 16 October 2023)

Charlotte Hill (resigned 19 April 2023)

Daniel Buck (resigned 4 March 2023)

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 25 January 1984 and registered as a charity on 26 March 1984. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £100.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

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

Family Church

The report of the Trustees for the year ended 31 March 2024

Independent Examiner

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

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) 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).

Company law 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 and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our independent examiner

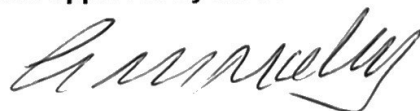
In so far as the trustees are aware at the time of approving our trustees' annual report: There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the

trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 21 August 2024

Signed:



Gaynor Mobey - Director/Trustee

Family Church

Independent Examiner's Report to the Trustees of the Charity Report of the Independent Examiner to the Trustees on the accounts of the Charity for the year ended 31 March 2024

I report on the financial statement of the charitable company on page 7 to 17 for the year ended 31 March 2024.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure 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 386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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



The date upon which my opinion is expressed is: 21 August 2024

Family Church
Statement of Financial Activities
For the year ended March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Income					
Donations and legacies	3	164,832	-	164,832	194,065
Investment Income	4	640	-	640	-
Total Income		165,472	-	165,472	194,065
Expenditure					
Expenditure on charitable activities	5	180,845	-	180,845	233,760
Total expenditure		180,845	-	180,845	233,760
Net income/(expenditure) for the year		(15,373)	-	(15,373)	(39,695)
Gross transfer between funds		-	-	-	-
Net movement in funds		(15,373)	-	(15,373)	(39,695)
Total funds brought forward		1,112,571	-	1,112,571	1,152,266
Total funds carried forward		1,097,198	-	1,097,198	1,112,571

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 10 as required by the said statement.

All activities derive from continuing operation

The notes on page 12 to 17 form an integral part of these accounts

Family Church

Statement of Financial Activities for the year ended March 2024

Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income				
Donations and legacies	3	194,065	-	194,065
Other income		-	-	-
Investment Income	4	-	-	-
Total Income		<u>194,065</u>	<u>-</u>	<u>194,065</u>
Expenditure				
Expenditure on charitable activities	5	<u>233,760</u>	-	<u>233,760</u>
Total expenditure		<u>233,760</u>	<u>-</u>	<u>233,760</u>
Net income/(expenditure) for the year		<u>(39,695)</u>	<u>-</u>	<u>(39,695)</u>
Net movement in funds		(39,695)	-	(39,695)
Reconciliation of funds:				
Total funds brought forward		<u>1,152,266</u>	-	<u>1,152,266</u>
Total funds carried forward		<u>1,112,571</u>	-	<u>1,112,571</u>

All activities derive from continuing operation

The notes on page 12 to 17 form an integral part of these account

Family Church
Statement of Financial Activities
For the year ended 31 March 2024
Income and Expenditure Account as required by the Companies Act

	2024 £	2023 £
Turnover	164,832	194,065
Direct costs of turnover	<u>179,851</u>	<u>232,780</u>
Gross surplus	<u>(15,019)</u>	<u>(38,715)</u>
Governance costs	<u>994</u>	<u>980</u>
Operating (deficit) surplus	<u>(16,013)</u>	<u>(39,695)</u>
Interest receivable	<u>(640)</u>	<u>-</u>
(Deficit) Surplus on ordinary activities before tax	<u>(15,373)</u>	<u>(39,695)</u>
Retained (deficit) surplus for the financial year	<u>(15,373)</u>	<u>(39,695)</u>

All activities derive from continuing operations

The notes on pages 12 to 17 form integral part of these accounts.

Family Church
Company Number
Balance Sheet
As at 31 March 2024

01786058

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets	10		<u>1,015,596</u>		<u>1,032,604</u>
Total fixed assets			1,015,596		1,032,604
Current Assets					
Debtors	11	5,111		15,050	
Cash at the bank and in hand		<u>79,885</u>		<u>70,148</u>	
Total current assets		84,996		85,198	
Creditors: -					
Amount due within one year	12	<u>(3,394)</u>		<u>(5,231)</u>	
Net current assets			<u>81,602</u>		<u>79,967</u>
Net Assets			<u>1,097,198</u>		<u>1,112,571</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	14		<u>1,097,198</u>		<u>1,112,571</u>
Total charity funds			<u>1,097,198</u>		<u>1,112,571</u>

The directors are satisfied that the year ended on 31 March 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 6.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of Trustees on 21 August 2024

Signed:



Gaynor Mobey
Director/Trustee

The notes on page 12 to 17 form an integral part of these accounts

Family Church
Statement of Cash Flows
For the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash generated in operating activities	16	9,098	(24,266)
Cash flows from investing activities			
Interest Income		<u>640</u>	-
Cash provided by investing activities		<u>640</u>	-
Increase (decrease) in cash and cash equivalents in the year		<u>9,738</u>	<u>(24,266)</u>
Cash and cash equivalents at the beginning of the year		<u>70,148</u>	<u>94,414</u>
Total cash and cash equivalents at the end of the year		<u>79,886</u>	<u>70,148</u>

Family Church

Notes to the Accounts for the year ended 31 March 2024

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 financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) 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.

c) 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.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) 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.

e) 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.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Family Church

Notes to the Accounts for the year ended 31 March 2024

g) 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. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

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

h) 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.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	2½%
Plant and equipment	10-33%

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.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Family Church

Notes to the Accounts for the year ended 31 March 2024

3 Income from donations and legacies

	2024	2023
	£	£
Donations		
Gifts and donations	135,895	162,349
Taxation recoverable (Gift Aid)	23,372	26,560
Group activities	<u>5,565</u>	<u>5,156</u>
	<u>164,832</u>	<u>194,065</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.

4 Investment income

All of the charity's investment income of £640 arises from money held in interest bearing deposit accounts.

5 Analysis of expenditure on charitable activities

	2024	2023
	£	£
Mission and outreach	11,247	7,623
Premises running and development costs	20,423	27,195
Grants and donations	9,194	28,421
Administration	27,333	34,909
Depreciation	17,008	17,008
Governance costs (see note 6)	994	980
Support costs (see note 6)	<u>94,646</u>	<u>117,623</u>
Total	<u>180,845</u>	<u>233,760</u>

Expenditure on charitable activities was £180,845 (2023: £233,760) all of which was unrestricted.

6 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. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Salaries, wages and related costs	94,646	-	94,646	Allocated on time Governance
Independent Examiner	-	994	<u>994</u>	
Total	<u>94,646</u>	<u>994</u>	<u>95,640</u>	

Family Church

Notes to the Accounts for the year ended 31 March 2024

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

	2024 £	2023 £
Salaries and wages	87,832	113,999
Pension	4,060	2,625
Social security costs	<u>2,754</u>	<u>3,598</u>
	<u>94,646</u>	<u>117,623</u>

No employees had employee benefits in excess of £60,000 (2023: nil).

Apart for the above the charity trustees were not paid or received any other benefits from employment with charity in the year nor in their role as trustees (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil).

The key management personnel of the charity comprise the trustees and the leadership team including the church elders.

The total employee benefits of the key management personnel of the charity were £94,646.

There were no transactions with connected parties that fall to be declared for either year covered by these financial statements and reports.

8 Staff Numbers

The average monthly head count was 2 full time staff and 4 part time staff and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024 Number	2023 Number
Charitable activities	<u>4</u>	<u>4</u>

9 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Family Church

Notes to the Accounts for the year ended 31 March 2024

10 Tangible fixed assets

	Freehold Land and Buildings £	Plant and Equipment £	Total £
Cost:			
As of 1 April 2023,	1,166,188	98,864	1,265,052
As of 31 March 2024	<u>1,166,188</u>	<u>98,864</u>	<u>1,265,052</u>
Depreciation:			
As of 1 April 2023,	134,240	98,208	232,448
Charge for the year	16,780	228	17,008
As of 31 March 2024	<u>151,020</u>	<u>98,436</u>	<u>249,456</u>
Net book value			
As of 1 April 2023,	<u>1,031,948</u>	<u>656</u>	<u>1,032,604</u>
As of 31 March 2024	<u>1,015,168</u>	<u>428</u>	<u>1,015,596</u>

11 Debtors

	2024 £	2023 £
Other debtors- recoverable taxation	<u>5,111</u>	<u>15,050</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Accrued costs	1,387	2,109
Payroll related creditors	<u>2,007</u>	<u>3,122</u>
	<u>3,394</u>	<u>5,231</u>

13 Contingent assets – legacy income

The charity received legacy income in the year of £nil.
As at 31 March the charity had not been notified of any further legacy income.

14 Analysis of charitable funds - analysis of movements in unrestricted funds

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers £	Funds 31 March 2024 £
General fund	<u>1,112,571</u>	<u>165,472</u>	<u>(180,845)</u>	<u>-</u>	<u>1,097,198</u>

Family Church

Notes to the Accounts for the year ended 31 March 2024

General fund The 'free reserves' after allowing for all designated funds.

15 Analysis of net assets between funds

All of the net assets of the charity are for the general unrestricted fund

16 Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net movement in funds	(15,373)	(39,695)
Add back depreciation charge	17,008	17,008
Deduct interest income shown in investing activities	(640)	-
Decrease (increase) in debtors	9,939	(282)
Increase (decrease) in creditors	1,836	(1,297)
Net cash generated in operating activities	<u>(9,098)</u>	<u>(24,266)</u>

FAMILY CHURCH

England & Wales - Charity number 514852

Accounts

Family Church

Registered Charity Number: 514852

Registered Company Number: 01786058

**FAMILY CHURCH
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2023**



elpizoaccountancy.co.uk

**Family Church
Reports and accounts**

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The report of the Trustees for the year ended 31 March 2023

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: 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

The purpose for the charitable company is established are:

1. The advancement of the Christian religion through the worship of God
2. The advancement of the education of children generally by the provision, maintenance and conducting of a school

Achievements and performances

AGM 16th October 2023 – Leaders Report (period 1st April 2022-31st March 2023)

Throughout the 2022-2023 financial year, we have continued with all our usual Sunday services at each of our church locations, which have included some baptism services throughout this time. Kids Church and Youth sessions in the form of The Ark, Dynamite, Ignite and X-Stream have continued at Billinge, with a Kids Church taking place at Westhoughton and Skelmersdale, during the Sunday services.

Our DC Groups have continued, with some having residential trips away, there have been social times and times of bible study, prayer, and fellowship, as DC Group leaders have led their individual groups, tailoring them to their members' needs. Westhoughton local gatherings have taken place prior to DC Groups being set up in the form of 'Fireside Chats' for members and Table Talk bible studies.

Our DC Kids, DC Youth and Sunshine Club have been running throughout the school terms during this period too, at our Billinge Site. The highlights have been a jungle themed Light the Night party and Youth hang out space, a 'Starting Line' mini-Alpha course for the DC Kids, with Bibles being presented to the children at our Christmas Service in Billinge and a Christmas Party for our DC Kids and Sunshine Club.

12 youth and young adults from our churches joined with thousands of their peers for a summer Christian festival called Limitless. This involved 5 days of camping, fun, games, and sports, also 2 gatherings each day to worship, pray, Bible study and grow in faith. This annual festival is a real blessing and a highlight of the year for our youth and young adults.

Prayer meetings continued with an early morning prayer session beginning at Westhoughton. The daily online prayer meetings have continued from the Covid season, for all locations and Monday evening prayer meetings have been online and more recently, some of these have been 'in person' at Billinge. In January we began Prayer and Fasting evenings, which were repeated in May and June this year. Also, worship meetings have been held, called 'Encounter' at Westhoughton.

The Storehouse Project, which is the main missional arm of the church, has received ongoing support from the senior pastors, Stephen & Rachel, on behalf of the wider leadership team. They've regularly attended the Storehouse Board meetings to support with their transition from a warehouse that was no longer fit for purpose, relocating their offices and some of the storage back to Billinge, preparatory support for the new Grace Shop at the

Family Church

The report of the Trustees for the year ended 31 March 2023

Concourse Shopping Centre and with the Storehouse Sunday and BIG Give event at Billinge.

Some of the additional highlights from the year are:

5th June 2022 Queens Jubilee – Celebrations took place at Billinge for the Billinge and Skelmersdale Churches and events were held at Westhoughton.

Summer 2022 – Youth Limitless trip

October – Storehouse Sunday

31st October – Light the Night and Youth hang out space

December 2022 – DC Kids – Alpha Course and Bible presentations at Christmas

December 2022 – DC Kids & Sunshine Club Christmas Party

December 2022 – Shoebox Appeal – 84 Boxes were filled and sent to Samaritan's Purse

December 2022 – The BIG Give – Storehouse Hamper Packing during our Sunday Service at Billinge

February 2023 – Online Alpha

26th February – Elder Tunji leaving service

April 2023 – Easter Service

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 reach fund.

Transactions and Financial position

The Statement of Financial Activities show outgoing resources for the year of a revenue nature of £39,695 (2022: £8,615).

The total reserve at the year-end stand at £1,112,571 (2022: £1,152,266).

Free unrestricted liquid reserves amounted to £64,917 (2022: £87,886).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Reference and administrative details

Date of incorporation: 25 January 1984

Company Registration Number: 01786058

The Registered Office is: Koinonia, 31 Crank Road, Billinge, Wigan. WN5 7DT

Charity Registration Number: 514852

Telephone: 01744 894374

Email: info@familychurch.org.uk

Family Church

The report of the Trustees for the year ended 31 March 2023

Directors and trustees

The trustees, who are also directors, through the year were:

Tanel Lokuta

Gaynor Mobey (Secretary)

Emma Davies

Paul Boardman (appointed 3 July 2023)

John Miller (appointed 3 July 2023)

Stephen Kerry (resigned 18 December 2023)

Jonathan Dickson (resigned 25 April 2023)

Bethan Boardman (resigned 31 May 2023)

Olufunso Aribisala (resigned 16 October 2023)

Charlotte Hill (resigned 19 April 2023)

Daniel Buck (resigned 4 March 2023)

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 25 January 1984 and registered as a charity on 26 March 1984. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £100.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

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

Independent Examiner

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

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) 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).

Company law 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

Family Church

The report of the Trustees for the year ended 31 March 2023

- 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 and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

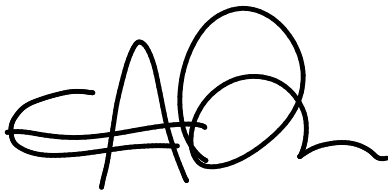
Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report: There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 29 December 2023

Signed:

A handwritten signature in black ink, appearing to be 'Emma Davies', written in a cursive style.

**Emma Davies
Director/Trustee**

Family Church

Independent Examiner's Report to the Trustees of the Charity Report of the Independent Examiner to the Trustees on the accounts of the Charity for the year ended 31 March 2023

I report on the financial statement of the charitable company on page 8 to 18 for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure 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 386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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



The date upon which my opinion is expressed is: 29 December 2023

Family Church
Statement of Financial Activities
For the year ended March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Income					
Donations and legacies	3	194,065	-	194,065	183,929
Other income		-	-	-	1,698
Investment Income	4	-	-	-	484
Total Income		194,065	-	194,065	186,111
Expenditure					
Expenditure on charitable activities	5	233,760	-	233,760	194,726
Total expenditure		233,760	-	233,760	194,726
Net income/(expenditure) for the year		(39,695)	-	(39,695)	(8,615)
Gross transfer between funds		-	-	-	-
Net movement in funds		(36,695)	-	(36,695)	(8,615)
Total funds brought forward		1,152,266	-	1,152,266	1,160,881
Total funds carried forward		1,112,571	-	1,112,571	1,152,266

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 11 as required by the said statement.

All activities derive from continuing operation

The notes on page 13 to 18 form an integral part of these accounts

Family Church

Statement of Financial Activities for the year ended March 2023

Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income				
Donations and legacies	3	183,929	-	183,929
Other income		1,698	-	1,698
Investment Income	4	<u>484</u>	-	<u>484</u>
Total Income		<u>186,111</u>	-	<u>186,111</u>
Expenditure				
Expenditure on charitable activities	5	<u>194,726</u>	-	<u>194,726</u>
Total expenditure		<u>194,726</u>	-	<u>194,726</u>
Net income/(expenditure) for the year		<u>(8,615)</u>	-	<u>(8,615)</u>
Net movement in funds		(8,615)	-	(8,615)
Reconciliation of funds:				
Total funds brought forward		<u>1,160,881</u>	-	<u>1,160,881</u>
Total funds carried forward		<u>1,152,266</u>	-	<u>1,152,266</u>

All activities derive from continuing operation

The notes on page 13 to 18 form an integral part of these account

Family Church
Statement of Financial Activities
For the year ended 31 March 2023
Income and Expenditure Account as required by the Companies Act

	2023	2022
	£	£
Turnover	194,065	185,627
Direct costs of turnover	<u>232,780</u>	<u>193,746</u>
Gross surplus	<u>(38,715)</u>	<u>(8,119)</u>
Governance costs	<u>980</u>	<u>980</u>
Operating (deficit) surplus	<u>(39,695)</u>	<u>(9,099)</u>
Interest receivable	<u>-</u>	<u>484</u>
(Deficit) Surplus on ordinary activities before tax	<u>(39,695)</u>	<u>(8,615)</u>
Retained (deficit) surplus for the financial year	<u>(39,695)</u>	<u>(8,615)</u>

All activities derive from continuing operations

The notes on pages 13 to 18 form integral part of these accounts.

Family Church
Company Number
Balance Sheet
As at 31 March 2023

01786058

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible assets	10		<u>1,032,604</u>		<u>1,049,612</u>
Total fixed assets			<u>1,032,604</u>		<u>1,049,612</u>
Current Assets					
Debtors	11	15,050		14,768	
Cash at the bank and in hand		<u>70,148</u>		<u>94,414</u>	
Total current assets		<u>85,198</u>		<u>109,182</u>	
Creditors: -					
Amount due within one year	12	<u>(5,231)</u>		<u>(6,528)</u>	
Net current assets			<u>79,967</u>		<u>102,654</u>
Net Assets			<u>1,112,571</u>		<u>1,152,266</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	14		<u>1,112,571</u>		<u>1,152,266</u>
Total charity funds			<u>1,112,571</u>		<u>1,152,266</u>

The directors are satisfied that the year ended on 31 March 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of Trustees on 29 December 2023

Signed:



Tanel Lokuta
Director/Trustee

The notes on page 13 to 18 form an integral part of these accounts

Family Church
Statement of Cash Flows
For the year ended 31 March 2023

	Notes	2023 £	2022 £
Cash generated in operating activities	16	(24,266)	(5,094)
Cash flows from investing activities			
Investment return		-	12,000
Interest Income		-	<u>484</u>
Cash provided by investing activities		<u>-</u>	<u>12,484</u>
Increase (decrease) in cash and cash equivalents in the year		<u>(24,266)</u>	<u>6,631</u>
Cash and cash equivalents at the beginning of the year		<u>94,414</u>	<u>87,783</u>
Total cash and cash equivalents at the end of the year		<u>70,148</u>	<u>94,414</u>

Family Church

Notes to the Accounts for the year ended 31 March 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 financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) 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.

c) 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.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) 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.

e) 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.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Family Church

Notes to the Accounts for the year ended 31 March 2023

g) 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. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

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

h) 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.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	2½%
Plant and equipment	10-33%

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.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Family Church

Notes to the Accounts for the year ended 31 March 2023

3 Income from donations and legacies

	2023	2022
Donations	£	£
Gifts and donations	162,349	160,260
Taxation recoverable (Gift Aid)	26,560	20,420
Group activities	<u>5,156</u>	<u>3,240</u>
	<u>194,065</u>	<u>183,929</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.

4 Investment income

All of the charity's investment income in 2023 of £nil (2022: £484) arises from money held in interest bearing deposit accounts.

5 Analysis of expenditure on charitable activities

	2023	2022
	£	£
Mission and outreach	7,623	13,328
Premises running and development costs	27,195	9,992
Grants and donations	28,421	28,521
Administration	34,909	23,618
Depreciation	17,008	17,008
Governance costs (see note 6)	980	980
Support costs (see note 6)	<u>117,623</u>	<u>101,369</u>
Total	<u>233,760</u>	<u>194,726</u>

Expenditure on charitable activities was £233,760 (2022: £194,726) all of which was unrestricted.

6 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. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Salaries, wages and related costs	117,623	-	117,623	Allocated on time Governance
Independent Examiner	<u>-</u>	<u>980</u>	<u>980</u>	
Total	<u>117,623</u>	<u>980</u>	<u>118,613</u>	

Family Church

Notes to the Accounts for the year ended 31 March 2023

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

	2023 £	2022 £
Salaries and wages	114,998	96,938
Social security costs	<u>2,625</u>	<u>4,431</u>
	<u>117,623</u>	<u>101,369</u>

No employees had employee benefits in excess of £60,000 (2022: nil).

Apart for the above the charity trustees were not paid or received any other benefits from employment with charity in the year nor in their role as trustees (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil).

The key management personnel of the charity comprise the trustees and the leadership team including the church elders.

The total employee benefits of the key management personnel of the charity were £117,623.

There were no transactions with connected parties that fall to be declared for either year covered by these financial statements and reports.

8 Staff Numbers

The average monthly head count was 2 full time staff and 4 part time staff and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023 Number	2022 Number
Charitable activities	<u>4</u>	<u>4</u>

9 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Family Church

Notes to the Accounts for the year ended 31 March 2023

10 Tangible fixed assets

	Freehold Land and Buildings £	Plant and Equipment £	Total £
Cost:			
As of 1 April 2022,	1,166,188	98,864	1,265,052
Additions:	-	-	-
As of 31 March 2023	<u>1,166,188</u>	<u>98,864</u>	<u>1,265,052</u>
Depreciation:			
As of 1 April 2022,	117,460	97,980	215,440
Charge for the year	16,780	228	17,008
As of 31 March 2023	<u>134,240</u>	<u>98,208</u>	<u>232,448</u>
Net book value			
As of 1 April 2022,	<u>1,048,728</u>	<u>884</u>	<u>1,049,612</u>
As of 31 March 2023	<u>1,031,948</u>	<u>656</u>	<u>1,032,604</u>

11 Debtors

	2023 £	2022 £
Other debtors- recoverable taxation	<u>15,050</u>	<u>14,768</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accrued costs	2,109	3,164
Payroll related creditors	<u>3,122</u>	<u>3,364</u>
	<u>5,231</u>	<u>6,528</u>

13 Contingent assets – legacy income

The charity received legacy income in the year of £nil.
As at 31 March the charity had not been notified of any further legacy income.

Family Church

Notes to the Accounts for the year ended 31 March 2023

14 Analysis of charitable funds Analysis of movements in unrestricted funds

	Balance 1 April 2022	Income	Expenditure	Transfers	Funds 31 March 2023
	£	£	£	£	£
General fund	<u>1,152,266</u>	<u>194,065</u>	<u>(233,760)</u>	<u>-</u>	<u>1,112,571</u>

General fund The 'free reserves' after allowing for all designated funds.

15 Analysis of net assets between funds

All of the net assets of the charity are for the general unrestricted fund

16 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	(39,695)	(8,615)
Add back depreciation charge	17,008	17,008
Deduct interest income shown in investing activities	-	(484)
Decrease (increase) in debtors	(282)	(7,551)
Increase (decrease) in creditors	<u>(1,297)</u>	<u>(5,452)</u>
Net cash generated in operating activities	<u>(24,266)</u>	<u>(5,094)</u>

FAMILY CHURCH

England & Wales - Charity number 514852

Accounts

Family Church

Registered Charity Number: 514852

Registered Company Number: 01786058

**FAMILY CHURCH
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2022**



elpizoaccountancy.co.uk

**Family Church
Reports and accounts**

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Family Church

The report of the Trustees for the year ended 31 March 2022

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: 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

The purpose for the charitable company is established are:

1. The advancement of the Christian religion through the worship of God
2. The advancement of the education of children generally by the provision, maintenance and conducting of a school

Achievements and performances

The year ended 31st March 2022 has continued to be a time of strong development for Family Church, in spite of the impact of the covid pandemic.

We kicked off the period by advertising to fill our Congregational Pastor's position at our Westhoughton church. Many people expressed an initial interest in the post, including two mature pastors who had been bible college lecturers historically. However, none of these applicants were appointed, after an initial journey of conversation with each of them. Our appointment of Jonathan Kent, as the new pastor in Westhoughton, was only realized in October, later in the year.

Our online content continued to sustain high standards, using the equipment we purchased last financial year. We used livestream and Zoom capability to cope with the restrictions imposed by our national government, on the covid landscape. April 2021 saw the beginning of a journey in launching DC Groups, which we hope will now provide a comprehensive system for church care and discipleship.

In May 2021, an effective roll out strategy for these DC Groups was created and delivered with timely communication and associated teaching.

Whilst many online groups continued in May 2021, including prayer groups, communion services, Sunday livestreams and our Arrow School, we also announced our return to gathered services with a five-week countdown, building anticipation and engagement. Along with a posturing towards a return to gathered services in May and June of 2021, there was a concomitant and ongoing promotional campaign for DC Groups. This involved the selling of products with DC Groups branding (not for profit) and ongoing Bible teaching to consolidate the biblical roots of the vision in people's minds.

In July 2021, we launched our church app. This has proved very useful for leaders and lay leaders.

We also ran special services in July and August, which enabled people to manage their own risk with enjoyable gatherings such as whole church picnics and outdoor events. particularly.

In September 2021, our churches began to flow again, albeit with reduced numbers, following the impact of covid and the conditioning of online church. Church was now hybrid, with a mixture of online and gathered services, using the new skills learnt in the crucible of covid restrictions. We inducted two new elders; baptized new converts; ran an online ministry school; and ran street missions with other local churches.

In October 2021, we formally inducted Jonathan and Kath Kent as our Congregational Pastors at our Westhoughton church. It was a wonderful service and Jonathan and Kath

Family Church

The report of the Trustees for the year ended 31 March 2022

have proved to be excellent team members from that day until this. We have a great team of local pastors now and Family Church has a stronger team, in spite of the many challenges associated with the covid season.

In November and December of 2021, our Westhoughton pastors' ministries had immediate impact, with new members being formally added; special service created; and a solid Christmas program rolled out. This really added another level to our collective church network output.

Our Christmas program was, again, a mixture of online and gathered services, following the easing of covid restrictions earlier in the year. Outreach events were also established at all three sites

In the New Year of January 2022, we kicked off the year with a flurry of evangelism (including an online alpha course), street mission and the general encouragement towards gathered services, temporarily pausing all online services, apart from those meetings conducted through our Arrow School.

In February 2022, the pastors rolled forward with the gathered services program, our online Arrow School and continued to develop our DC Groups culture. New groups were created (such as a Westhoughton ladies' group). Plus, we baptized some more new adherents to the faith.

Finally, March 2022 provided a pastors' retreat for our six Family Church pastors. This enabled some much-needed encouragement for our team of senior leaders, as it has been a challenging season to navigate as we emerge from the covid landscape. We also developed relationship with new missional partners and increased our missional giving to various groups, including One by One (onebyone.net).

As we finished the financial year of 2022, it was as if we had finished a marathon, but someone had fired the starting pistol for another race. As a network of churches and 'one church family in many locations', we are mindful of the many changes wrought by covid and the negative impact this season has had on our members, in both body and soul.

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 show outgoing (2021: incoming) resources for the year of a revenue nature of £8,615 (2021: £3,736).

The total reserve at the year-end stand at £1,152,266 (2021: £1,160,881).

Free unrestricted liquid reserves amounted to £87,886 (2021: £75,803).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Plans for future periods

We are moving forward with great excitement for the future but are sensitive to the ongoing needs of a people who are still finding their place in a brave new world, in their local

Family Church

The report of the Trustees for the year ended 31 March 2022

churches, which contain both 'trophies' and 'scars' from a once in a hundred-year pandemic. The following financial year should see us further cast off our shackles and we expect greater achievements in 2022-2023, as our leadership team has strengthened during the process of adversity; and our churches are emerging from the shadows of covid.

Reference and administrative details

Date of incorporation: 25 January 1984

Company Registration Number: 01786058

The Registered Office is: Koinonia, 31 Crank Road, Billinge, Wigan. WN5 7DT

Charity Registration Number: 514852

Telephone: 01744 894374

Email: info@familychurch.org.uk

Directors and trustees

The trustees, who are also directors, through the year were:

Stephen Kerry

Jonathan Dickson

Tanel Lokuta

Gaynor Mobey (Secretary)

Bethan Boardman

Emma Davies

Olufunso Aribisala

Charlotte Hill

Daniel Buck (Chair) (Appointed 28 June 2021)

Glen Rickard (Resigned 15 November 2021)

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 25 January 1984 and registered as a charity on 26 March 1984. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £100.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

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

Independent Examiner

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

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) 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).

Family Church

The report of the Trustees for the year ended 31 March 2022

Company law 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 and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report: There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 23 December 2022

Signed:

**Daniel Buck
Chair**

Family Church

Independent Examiner's Report to the Trustees of the Charity Report of the Independent Examiner to the Trustees on the accounts of the Charity for the year ended 31 March 2022

I report on the financial statement of the charitable company on page 8 to 18 for the year ended 31 March 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure 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 386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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



The date upon which my opinion is expressed is: 23 December 2022

Family Church
Statement of Financial Activities
For the year ended March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Income					
Donations and legacies	3	183,929	-	183,929	193,806
Other income		1,698	-	1,698	1,883
Investment Income		484	-	484	488
Total Income		186,111	-	186,111	196,177
Expenditure					
Expenditure on charitable activities	5	194,726	-	194,726	192,441
Total expenditure		194,726	-	194,726	192,441
Net income/(expenditure) for the year		(8,615)	-	(8,615)	3,736
Gross transfer between funds		-	-	-	-
Net movement in funds		(8,615)	-	(8,615)	3,736
Net assets transferred from merged charitable company	18	-	-	-	538,636
Reconciliation of funds:					
Total funds brought forward		1,160,881	-	1,160,881	618,509
Total funds carried forward		1,152,266	-	1,152,266	1,160,881

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 11 as required by the said statement.

All activities derive from continuing operation

The notes on page 13 to 18 form an integral part of these accounts

Family Church

Statement of Financial Activities for the year ended March 2022

Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income				
Donations and legacies	3	193,806	-	193,806
Other income		1,883	-	1,883
Investment Income		488	-	488
Total Income		196,177	-	196,177
Expenditure				
Expenditure on charitable activities	5	192,441	-	192,441
Total expenditure		192,441	-	192,441
Net income/(expenditure) for the year		3,736	-	3,736
Net assets transferred from merged charitable company	18	538,636	-	538,636
Net movement in funds		542,372	-	542,372
Reconciliation of funds:				
Total funds brought forward		618,509	-	618,509
Total funds carried forward		1,160,881	-	1,160,881

All activities derive from continuing operation

The notes on page 13 to 18 form an integral part of these account

Family Church
Statement of Financial Activities
For the year ended 31 March 2022
Income and Expenditure Account as required by the Companies Act

	2022	2021
	£	£
Turnover	185,627	195,689
Direct costs of turnover	<u>193,746</u>	<u>191,461</u>
Gross surplus	<u>(8,119)</u>	<u>4,228</u>
Governance costs	<u>980</u>	<u>980</u>
Operating (deficit) surplus	<u>(9,099)</u>	<u>3,248</u>
Interest receivable	<u>484</u>	<u>488</u>
(Deficit) Surplus on ordinary activities before tax	<u>(8,615)</u>	<u>3,736</u>
Retained (deficit) surplus for the financial year	<u>(8,615)</u>	<u>3,736</u>

All activities derive from continuing operations

The notes on pages 13 to 18 form integral part of these accounts.

**Family Church
Company Number
Balance Sheet
As at 31 March 2022**

01786058

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	10		<u>1,049,612</u>		<u>1,065,861</u>
Total fixed assets			<u>1,049,612</u>		<u>1,065,861</u>
Current Assets					
Debtors	11	14,768		7,217	
Investment	12	-		12,000	
Cash at the bank and in hand		<u>94,414</u>		<u>87,783</u>	
Total current assets		109,182		107,000	
Creditors: -					
Amount due within one year	13	<u>(6,528)</u>		<u>(11,980)</u>	
Net current assets			<u>102,654</u>		<u>95,020</u>
Net Assets			<u>1,152,266</u>		<u>1,160,881</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	15		<u>1,152,266</u>		<u>1,160,881</u>
Total charity funds			<u>1,152,266</u>		<u>1,160,881</u>

The directors are satisfied that the year ended on 31 March 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of Trustees on 23 December 2022

Signed:

**Bethan Boardman
Director/Trustee**

The notes on page 13 to 18 form an integral part of these accounts

Family Church
Statement of Cash Flows
For the year ended 31 March 2022

	Notes	2022 £	2021 £
Cash generated in operating activities	17	(5,094)	28,129
Cash flows from investing activities			
Cash from merged charitable company		-	16,748
On maturity of investment		-	14,888
Investment return		12,000	-
Interest Income		<u>484</u>	<u>488</u>
Cash provided by investing activities		<u>6,631</u>	<u>60,253</u>
Increase (decrease) in cash and cash equivalents in the year		<u>6,631</u>	<u>60,253</u>
Cash and cash equivalents at the beginning of the year		<u>87,783</u>	<u>27,530</u>
Total cash and cash equivalents at the end of the year		<u>94,414</u>	<u>87,783</u>

Family Church

Notes to the Accounts for the year ended 31 March 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 financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) 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.

c) 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.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) 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.

e) 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.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Family Church

Notes to the Accounts for the year ended 31 March 2022

g) 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. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

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

h) 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.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	2½%
Plant and equipment	10-33%

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.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Family Church

Notes to the Accounts for the year ended 31 March 2022

3 Income from donations and legacies

	2022	2021
Donations	£	£
Gifts and donations	160,260	165,584
Taxation recoverable (Gift Aid)	20,420	27,365
Group activities	<u>3,240</u>	<u>857</u>
	<u>183,929</u>	<u>193,806</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.

4 Investment income

All of the charity's investment income in 2022 of £484 arises from money held in interest bearing deposit accounts.

5 Analysis of expenditure on charitable activities

	2022	2021
	£	£
Mission and outreach	13,238	3,072
Premises running and development costs	9,992	10,659
Grants and donations	28,521	39,673
Administration	23,618	41,627
Depreciation	17,008	16,856
Governance costs (see note 6)	980	980
Support costs (see note 6)	<u>101,369</u>	<u>79,574</u>
Total	<u>194,726</u>	<u>192,441</u>

Expenditure on charitable activities was £194,726 (2021: £192,441) all of which was unrestricted.

6 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. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Salaries, wages and related costs	101,369	-	101,369	Allocated on time Governance
Independent Examiner	<u>-</u>	<u>980</u>	<u>980</u>	
Total	<u>101,369</u>	<u>980</u>	<u>102,349</u>	

Family Church

Notes to the Accounts for the year ended 31 March 2022

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

	2022 £	2021 £
Salaries and wages	96,938	75,829
Social security costs	4,431	3,745
	<u>101,369</u>	<u>79,574</u>

No employees had employee benefits in excess of £60,000 (2021: nil).

Stephen Kerry received a salary of £42,085 as Senior Pastor to Family Church, he is also a trustee for which he receives no remuneration.

Apart for the above the charity trustees were not paid or received any other benefits from employment with charity in the year nor in their role as trustees (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil).

The key management personnel of the charity comprise the trustees and the leadership team including the church elders.

The total employee benefits of the key management personnel of the charity were £101,369.

There were no transactions with connected parties that fall to be declared for either year covered by these financial statements and reports.

8 Staff Numbers

The average monthly head count was 2 full time staff and 4 part time staff and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022 Number	2021 Number
Charitable activities	<u>4</u>	<u>3</u>

9 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Family Church

Notes to the Accounts for the year ended 31 March 2022

10 Tangible fixed assets

	Freehold Land and Buildings £	Plant and Equipment £	Total £
Cost:			
As of 1 April 2021,	1,166,188	98,105	1,264,293
Additions:	-	759	759
As of 31 March 2022	<u>1,166,188</u>	<u>98,864</u>	<u>1,265,052</u>
Depreciation:			
As of 1 April 2021,	100,680	97,752	198,432
Charge for the year	16,780	228	17,008
As of 31 March 2022	<u>117,460</u>	<u>97,980</u>	<u>215,440</u>
Net book value			
As of 1 April 2021,	<u>1,065,508</u>	<u>353</u>	<u>1,065,861</u>
As of 31 March 2022	<u>1,048,728</u>	<u>884</u>	<u>1,049,612</u>

11 Debtors

	2022 £	2021 £
Other debtors- recoverable taxation	<u>14,768</u>	<u>7,217</u>

12 Investments

	2022 £	2021 £
Investments comprise loan stock in Green Pastures (Green Pastures Community Benefit Society Limited)	-	-
	<u>-</u>	<u>12,000</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accrued costs	3,164	6,574
Payroll related creditors	<u>3,364</u>	<u>5,406</u>
	<u>6,528</u>	<u>11,980</u>

14 Contingent assets – legacy income

The charity received legacy income in the year of £4,706.
As at 31 March the charity had not been notified of any further legacy income.

Family Church

Notes to the Accounts for the year ended 31 March 2022

15 Analysis of charitable funds Analysis of movements in unrestricted funds

	Balance 1 April 2021	Income	Expenditure	Transfers	Funds 31 March 2022
	£	£	£	£	£
General fund	<u>1,160,881</u>	<u>186,111</u>	<u>(194,726)</u>	<u>-</u>	<u>1,152,266</u>

General fund The 'free reserves' after allowing for all designated funds.

16 Analysis of net assets between funds

All of the net assets of the charity are for the general unrestricted fund

17 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net movement in funds	(8,615)	3,736
Add back depreciation charge	17,008	16,856
Deduct interest income shown in investing activities	(484)	(488)
Decrease (increase) in debtors	(7,551)	(2,111)
Adjustment for gift aid accrued	-	3,737
Increase (decrease) in creditors	<u>(5,452)</u>	<u>10,135</u>
Net cash generated in operating activities	<u>(5,094)</u>	<u>28,129</u>

18 Net assets absorbed on merger of Westhoughton Pentecostal Church

	£ 2022	£ 2021
Building	-	495,000
Investments	-	26,888
Cash at bank	<u>-</u>	<u>16,748</u>
	<u>-</u>	<u>538,636</u>

FAMILY CHURCH

England & Wales - Charity number 514852

Accounts

Family Church

Registered Charity Number: 514852

Registered Company Number: 01786058

**FAMILY CHURCH
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2021**

**Family Church
Reports and accounts**

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Family Church

The report of the Trustees for the year ended 31 March 2021

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: 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

The purpose for the charitable company is established are:

1. The advancement of the Christian religion through the worship of God
2. The advancement of the education of children generally by the provision, maintenance and conducting of a school

Achievements and performances

The year ended 31st March 2021 has continued to be a time of strong development for Family Church, in spite of the covid pandemic.

At the beginning of April, in this financial year, we formally adopted a new church into our nascent network of churches. Fiona Bruce Solicitors were tasked with the completion of this legal adoption and the dissolution of Westhoughton Pentecostal Church was completed, with a transfer of all of its buildings and assets into the Family Church charity construct. This was a strong step towards realizing our goal to become 'one church family in many locations', which is the major vision tagline for Family Church. Regrettably, we were not able to get to know the new congregation well, owing to the imposition of new restrictions, in March 2020, which forced churches to close their doors.

Having published a timely strategy to cope with these new restrictions on church activities, the church invested heavily in the development of technology to produce online materials and content, for the purpose of sustaining Church mission and discipleship. Following the significant investment of time and resources during this period, we produced hundreds of hours of church services and teaching content, for Family Church and our Arrow School, to post online, for 24/7 access. These materials kept the church congregations 'well fed', spiritually speaking. In addition, we produced DVDs for those who were unable to access our online materials, which were hand delivered, week on week.

From the beginning of April 2020, the church also delivered 48 weeks of online church provision for the children, which was bolstered by 118 nights of consecutive book reading, to keep children and families together. There were many other resources produced for children, such as Christmas and Easter packs (which we delivered to homes personally), various online parties and family QR code trails, to name just a few examples. Our High School aged children also met online and were given a tailored program, to suit their needs and to offset the mental and emotional challenges of isolation.

The Adults in our three churches were pastorally cared for, via our Care Cluster system, which we created during the first lockdown. In total, there were 243 adults mapped on our Care Cluster system. This strategy proved very effective, where there was a proactive Care Cluster leader for a particular group. Sometimes both Care Cluster leader and their group members did not use the system as well as it could have functioned. That said, we did create a comprehensive care structure for the churches we were leading, even when lockdowns and tier systems stopped face to face contact from happening.

Family Church

The report of the Trustees for the year ended 31 March 2021

At the end of May 2020, Family Church produced its third Gifted Conference (exclusively online due to the pandemic). This conference was a huge success and drew the attention of viewers worldwide. Tens of thousands of views were achieved during this week, and we were able to produce the content to a professional standard, owing to the free usage of Keyteq studios in Altrincham. Special thanks must go to Andrew Davies for his hard work in producing the media side of this incredible conference, as part of the Keyteq staff team.

In the summer that followed the conference, I had the difficult task of officiating at the funeral of a four-year-old boy, who was part of our congregation. This was one three funerals during this financial year and, to bring a bit of sunlight, we also had one wedding too. At this juncture (August 2020), we were in a phased return to gathered services and, once again, our communications were timely and effective. Our Covid Response Team also enabled us to return safely with their professional scrutiny of the ongoing changes in scientific advice and governmental guidance.

In September 2020, we ran a new members course online and were able to host fourteen people who were seeking to become new members in our churches. These New members were able to join us for our September Next Event, as we outlined our vision goals for the year ahead, which I noted felt like 'shooting in the dark', as everything was so uncertain.

In October 2020, our Skelmersdale church had its third birthday, and we can happily report that our congregational pastors, Justin and Charlotte Hill, are doing a good job in caring for that local congregation. As we march forward in 2021, we expect great growth in that church, particularly on the other side of the restrictions of the pandemic, whenever that will be.

In November 2020, we produced high quality Christmas materials, which we recorded at the Keyteq studios in Altrincham. These allowed us to create a strong online Christmas program, when bubbles and tier systems inhibited us from normal activities. The quality of the people involved in these recordings afforded payment for their professional contributions.

Later in November, Family Church voted for the appointment of five new directors (myself, Bethan Boardman, Olafunso Aribisala, Emma Davies and Charlotte Hill). These new board members further strengthened our team of directors and enabled stronger provision to move the charity forward, across all areas.

Online teaching and services continued in the first three months of 2021, with a huge amount of resources produced. Our senior leadership felt that we should wait until the end of the 'Road Map', as it had been dubbed by the national government, before we returned to gathered services. To accompany this online church setup, we published a hope-filled plan to return to four locations (and online), on Father's Day of 2021.

In summary, I could not fault any of our teams for their effort and output, during these strangest of times. Family Church has made some great strides forward in this financial year by: employing three pastors; adopting a third location; and purchasing lots of high-quality media equipment, for its ongoing online output. It has also sustained the care of its own members and attracted new members to join our church, whilst experiencing some losses too. The Senior Leadership Team and our Board of Directors are in a strong position to take the church forward and we are all very positive about the future of the church, as we move forward in 2021.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Family Church

The report of the Trustees for the year ended 31 March 2021

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 in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net incoming (2020: outgoing) resources for the year of a revenue nature of £3,736 (2020: £39,036).

The total reserve at the year-end stand at £1,160,881 (2020: £618,509).

Free unrestricted liquid reserves amounted to £75,803 (2020: £25,685).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Plans for future periods

At the end of March 2021, we advertised for a new congregational pastor's job, for the purpose of overseeing our Westhoughton congregation. This created much interest, but we had to wait for the next fiscal year, for the appointment of Jonathan Kent, in that role.

Reference and administrative details

Date of incorporation: 25 January 1984

Company Registration Number: 01786058

The Registered Office is: Koinonia, 31 Crank Road, Billinge, Wigan. WN5 7DT

Charity Registration Number: 514852

Telephone: 01744 894374

Email: info@familychurch.org.uk

Directors and trustees

The trustees, who are also directors, through the year were:

Stephen Kerry

Jonathan Dickson

Tanel Lokuta

Gaynor Mobey (Secretary)

Bethan Boardman (Appointed 16 November 2020)

Emma Davies (Appointed 16 November 2020)

Olufunso Aribisala (Appointed 16 November 2020)

Charlotte Hill (Appointed 16 November 2020)

Glen Rickard (Resigned 15 November 2021)

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 25 January 1984 and registered as a charity on 26 March 1984. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £100.

Family Church

The report of the Trustees for the year ended 31 March 2021

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

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

Independent Examiner

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

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) 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).

Company law 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 and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

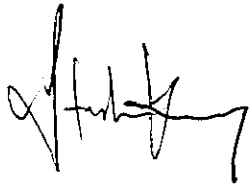
Family Church

The report of the Trustees for the year ended 31 March 2021

By order of the board of trustees

This report was approved by the board of Trustees on 24 December 2021

Signed:

A handwritten signature in black ink, appearing to read 'Stephen Kerry', written in a cursive style.

**Stephen Kerry
Director and Trustee**

Family Church
Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiner to the Trustees on the accounts of the Charity for the year ended 31 March 2021

I report on the financial statement of the charitable company on page 9 to 19 for the year ended 31 March 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure 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

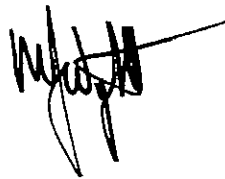
My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures 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 386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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



The date upon which my opinion is expressed is: 24 December 2021

Family Church
Statement of Financial Activities
For the year ended March 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Income					
Donations and legacies	3	193,806	-	193,806	211,267
Other income ¹		1,883	-	1,883	2,950
Investment Income		488	-	488	24
Total Income		196,177	-	196,177	214,241
Expenditure					
Expenditure on charitable activities	5	192,441	-	192,441	175,205
Total expenditure		192,441	-	192,441	175,205
Net income/(expenditure) for the year		3,736	-	3,736	39,036
Gross transfer between funds		-	-	-	-
Net movement in funds		3,736	-	3,736	39,036
Net assets transferred from merged charitable company	18	538,636	-	538,636	-
Reconciliation of funds:					
Total funds brought forward		618,509	-	618,509	579,473
Total funds carried forward		1,160,881	-	1,160,881	618,509

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 12 as required by the said statement.

All activities derive from continuing operation

The notes on page 14 to 19 form an integral part of these accounts

Family Church
Statement of Financial Activities
For the year ended March 2020
Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income				
Donations and legacies	3	211,267	-	211,267
Other income		2,950	-	2,950
Investment Income		24	-	24
Total Income		<u>214,241</u>	<u>-</u>	<u>214,241</u>
Expenditure				
Expenditure on charitable activities	5	<u>175,205</u>	-	<u>175,205</u>
Total expenditure		<u>175,205</u>	<u>-</u>	<u>175,205</u>
Net income/(expenditure) for the year		39,036	-	39,036
Gross transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		39,036	-	39,036
Reconciliation of funds:				
Total funds brought forward		<u>579,472</u>	<u>-</u>	<u>579,472</u>
Total funds carried forward		<u>618,508</u>	<u>-</u>	<u>618,508</u>

All activities derive from continuing operation

The notes on page 14 to 19 form an integral part of these accounts

Family Church

Statement of Financial Activities

For the year ended 31 March 2021

Income and Expenditure Account as required by the Companies Act for the year ended 31 March 2021

	2021 £	2020 £
Turnover	195,689	214,216
Direct costs of turnover	<u>191,461</u>	<u>174,324</u>
Gross surplus	<u>4,228</u>	<u>39,892</u>
Governance costs	<u>980</u>	<u>880</u>
Operating (deficit) surplus	<u>3,248</u>	<u>39,012</u>
Interest receivable	<u>488</u>	<u>24</u>
(Deficit) Surplus on ordinary activities before tax	<u>3,736</u>	<u>39,036</u>
Retained (deficit) surplus for the financial year	<u>3,736</u>	<u>39,036</u>

All activities derive from continuing operations

The notes on pages 14 to 19 form integral part of these accounts.

Family Church
Company Number
Balance Sheet
As at 31 March 2020

01786058

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible assets	10		<u>1,065,861</u>		<u>587,717</u>
Total fixed assets			<u>1,065,861</u>		<u>587,717</u>
Current Assets					
Debtors	11	7,217		5,106	
Investment	12	12,000		-	
Cash at the bank and in hand		<u>87,783</u>		<u>27,530</u>	
Total current assets		<u>107,000</u>		<u>32,636</u>	
Creditors: -					
Amount due within one year	13	<u>(11,980)</u>		<u>(1,845)</u>	
Net current assets			<u>95,020</u>		<u>30,791</u>
Net Assets			<u>1,160,881</u>		<u>618,508</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	15		<u>1,160,881</u>		<u>618,508</u>
Total charity funds			<u>1,160,881</u>		<u>618,508</u>

The directors are satisfied that the year ended on 31 March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 8.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of Trustees on 24 December 2021

Signed:



Bethan Boardman
Director/Trustee

The notes on page 14 to 19 form an integral part of these accounts

Family Church
Statement of Cash Flows
For the year ended 31 March 2021

	Notes	2021 £	2020 £
Cash generated in operating activities	17	28,129	2,146
Cash flows from investing activities			
Cash from merged charitable company		16,748	-
On maturity of investment		14,888	-
Interest Income		<u>488</u>	<u>24</u>
Cash provided by investing activities		<u>32,124</u>	<u>24</u>
Increase (decrease) in cash and cash equivalents in the year		<u>60,253</u>	<u>2,170</u>
Cash and cash equivalents at the beginning of the year		<u>27,530</u>	<u>25,360</u>
Total cash and cash equivalents at the end of the year		<u>87,783</u>	<u>27,530</u>

Family Church

Notes to the Accounts for the year ended 31 March 2021

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 financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) 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.

c) 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.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) 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.

e) 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.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Family Church

Notes to the Accounts for the year ended 31 March 2021

g) 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. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

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

h) 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.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	2½%
Plant and equipment	10-33%

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.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Family Church

Notes to the Accounts for the year ended 31 March 2021

3 Income from donations and legacies

	2021 £	2020 £
Donations		
Gifts and donations	165,584	182,801
Taxation recoverable (Gift Aid)	27,365	21,811
Group activities	857	6,655
	<u>193,806</u>	<u>211,267</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.

4 Investment income

All of the charity's investment income in 2021 of £488 arises from money held in interest bearing deposit accounts.

5 Analysis of expenditure on charitable activities

	2021 £	2020 £
Mission and outreach	3,072	26,583
Premises running and development costs	10,659	16,220
Grants and donations	39,673	29,545
Administration	41,627	27,387
Depreciation	16,856	16,856
Governance costs (see note 6)	980	880
Support costs (see note 6)	79,574	57,734
Total	<u>192,441</u>	<u>175,205</u>

Expenditure on charitable activities was £192,441 (2020: £175,205) all of which was unrestricted.

6 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. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support £	Governance Function £	Total £	Basis of apportionment
Salaries, wages and related costs	79,574	-	79,574	Allocated on time Governance
Independent Examiner	-	980	980	
Total	<u>79,574</u>	<u>980</u>	<u>80,554</u>	

Family Church

Notes to the Accounts for the year ended 31 March 2021

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

	2021 £	2020 £
Salaries and wages	75,829	53,817
Social security costs	<u>3,745</u>	<u>3,917</u>
	<u>79,574</u>	<u>57,734</u>

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

Stephen Kerry received a salary of £42,085 as Senior Pastor to Family Church, he is also a trustee for which he receives no remuneration.

Apart for the above the charity trustees were not paid or received any other benefits from employment with charity in the year nor in their role as trustees (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil).

The key management personnel of the charity comprise the trustees and the leadership team including the church elders.

The total employee benefits of the key management personnel of the charity were £79,574.

There were no transactions with connected parties that fall to be declared for either year covered by these financial statements and reports.

8 Staff Numbers

The average monthly head count was 3 full time staff (2020: 1 full time staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2021 Number	2020 Number
Charitable activities	<u>3</u>	<u>2</u>

9 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Family Church
Notes to the Accounts for the year ended 31 March 2021

10 Tangible fixed assets

	Freehold Land and Buildings £	Plant and Equipment £	Total £
Cost:			
As of 1 April 2020,	671,188	98,105	769,293
Additions:	495,000	-	495,000
As of 31 March 2021	<u>1,166,188</u>	<u>98,105</u>	<u>1,264,293</u>
Depreciation:			
As of 1 April 2020,	83,900	97,676	181,576
Charge for the year	16,780	76	16,856
As of 31 March 2021	<u>100,680</u>	<u>97,752</u>	<u>198,432</u>
Net book value			
As of 1 April 2020,	<u>587,288</u>	429	<u>587,717</u>
As of 31 March 2021	<u>1,065,508</u>	<u>353</u>	<u>1,065,861</u>

11 Debtors

	2021 £	2020 £
Other debtors- recoverable taxation	<u>7,217</u>	<u>5,106</u>

12 Investments

	2021 £	2020 £
Investments comprise loan stock in Green Pastures (Green Pastures Community Benefit Society Limited)	<u>12,000</u>	-

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accrued costs	6,574	1,845
Payroll related creditors	<u>5,406</u>	-
	<u>11,980</u>	<u>1,845</u>

14 Contingent assets – legacy income

As at 31 March the charity had not been notified of any legacy income or prospective legacy income.

Family Church

Notes to the Accounts for the year ended 31 March 2021

15 Analysis of charitable funds Analysis of movements in unrestricted funds

	Balance 1 April 2020	Income	Expenditure	Transfers	Funds 31 March 2021
	£	£	£	£	£
General fund	<u>618,509</u>	<u>196,177</u>	<u>(192,441)</u>	<u>538,636</u>	<u>1,160,881</u>

General fund The 'free reserves' after allowing for all designated funds.

16 Analysis of net assets between funds

All of the net assets of the charity are for the general unrestricted fund

17 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds	3,736	39,036
Add back depreciation charge	16,856	16,856
Deduct interest income shown in investing activities	(488)	(24)
Decrease (increase) in debtors	(2,111)	(434)
Adjustment for gift aid accrued	3,737	-
Increase (decrease) in creditors	<u>10,135</u>	<u>(53,288)</u>
Net cash generated in operating activities	<u>28,129</u>	<u>2,146</u>

18 Net assets absorbed on merger of Westhoughton Pentecostal Church

	£
Building	495,000
Investments	26,888
Cash at bank	<u>16,748</u>
	<u>538,636</u>