



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

Contents

	Page
Trustees' Report	3
Statement of Directors'/Trustees' Responsibilities	6
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	12
Statement of cash flows	13
Notes to the accounts	14

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 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 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.

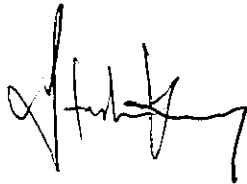
Family Church

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', with a stylized, elongated horizontal stroke at the end.

**Srephen 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

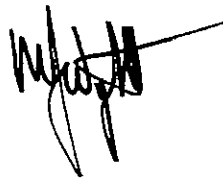
My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures 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.

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		1,883	-	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)**

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
	Notes			
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>-</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)	<u>79,574</u>	<u>57,734</u>
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	<u>980</u>	
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	3,745	3,917
	<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 from 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>	<u>429</u>	<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>	<u>-</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>-</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	618,509	196,177	(192,441)	538,636	1,160,881

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	10,135	(53,288)
Net cash generated in operating activities	28,129	2,146

18 Net assets absorbed on merger of Westhoughton Pentecostal Church

	£
Building	495,000
Investments	26,888
Cash at bank	16,748
	538,636