



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

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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 Westoughton. 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 Westoughton 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.

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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.

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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

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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 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.

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
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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
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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		165,472	-	165,472
Expenditure:				
Charitable activities	5	180,845	-	180,845
Total Expenditure		180,845	-	180,845
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		1,097,198	-	1,097,198

All income and expenditure derive from continuing activities.

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

FAMILY CHURCH
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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)	48,579	(15,019)
Governance costs	889	994
Operating surplus/(deficit)	47,690	(16,013)
Interest receivable	1,077	640
Surplus/(deficit) on ordinary activities before tax	48,767	(15,373)
Retained surplus/(deficit) for the financial year	48,767	(15,373)

All income and expenditure derive from continuing activities.

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

FAMILY CHURCH
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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)	
		<u></u>		<u></u>	
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
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Company Registration No. 01786058

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
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

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.

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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 estimating 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.

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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 function £	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 Number	2024 Number
Charitable activities	<u>3</u>	<u>4</u>

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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).

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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>