

Registered number  
NI631870

Temple Christian Fellowship

Report and Accounts

30 June 2022

**Temple Christian Fellowship****Registered number: NI631870****Directors' Report**

The directors present their report and accounts for the year ended 30 June 2022.

**Principal activities**

The company's principal activity during the year continued to be activities of religious organisation.

**Directors**

The following persons served as directors during the year:

David McClure

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 20 February 2023 and signed on its behalf.

David McClure  
Director

**Temple Christian Fellowship**  
**Profit and Loss Account**  
**for the year ended 30 June 2022**

|                                      | <b>2022</b><br><b>£</b> | <b>2021</b><br><b>£</b> |
|--------------------------------------|-------------------------|-------------------------|
| <b>Income</b>                        | 48,147                  | 43,069                  |
| Administrative expenses              | (48,114)                | (15,418)                |
| <b>Operating profit</b>              | <hr/> 33                | <hr/> 27,651            |
| <b>Profit before taxation</b>        | <hr/> 33                | <hr/> 27,651            |
| Tax on profit                        | -                       | -                       |
| <b>Profit for the financial year</b> | <hr/> 33                | <hr/> 27,651            |

**Temple Christian Fellowship****Registered number:** NI631870**Balance Sheet****as at 30 June 2022**

|   | Notes | 2022<br>£     | 2021<br>£     |
|---|-------|---------------|---------------|
| <b>Fixed assets</b>                                   |       |               |               |
| Tangible assets                                       | 3     | 5,026         | 5,026         |
| <b>Current assets</b>                                 |       |               |               |
| Debtors   | 4     | -             | 1,682         |
| Cash at bank and in hand                              |       | 50,336        | 50,459        |
|   |       | <u>50,336</u> | <u>52,141</u> |
| <b>Creditors: amounts falling due within one year</b> | 5     | (20,405)      | (22,243)      |
| <b>Net current assets</b>                             |       | <u>29,931</u> | <u>29,898</u> |
| <b>Net assets</b>                                     |       | <u>34,957</u> | <u>34,924</u> |
| <b>Capital and reserves</b>                           |       |               |               |
| Profit and loss account                               |       | 34,957        | 34,924        |
| <b>Shareholders' funds</b>                            |       | <u>34,957</u> | <u>34,924</u> |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

David McClure

Director

Approved by the board on 20 February 2023

**Temple Christian Fellowship  
Statement of Changes in Equity  
for the year ended 30 June 2022**

|                               | <b>Share<br/>capital</b> | <b>Share<br/>premium</b> | <b>Re-<br/>valuation<br/>reserve</b> | <b>Profit<br/>and loss<br/>account</b> | <b>Total</b>  |
|-------------------------------|--------------------------|--------------------------|--------------------------------------|--|---------------|
|                               | <b>£</b>                 | <b>£</b>                 | <b>£</b>                             | <b>£</b>                               | <b>£</b>      |
| <b>At 1 July 2020</b>         | -                        | -                        | -                                    | 7,273                                  | 7,273         |
| Profit for the financial year |                          |                          |                                      | 27,651                                 | 27,651        |
| <b>At 30 June 2021</b>        | <u>-</u>                 | <u>-</u>                 | <u>-</u>                             | <u>34,924</u>                          | <u>34,924</u> |
| <b>At 1 July 2021</b>         | -                        | -                        | -                                    | 34,924                                 | 34,924        |
| Profit for the financial year |                          |                          |                                      | 33                                     | 33            |
| <b>At 30 June 2022</b>        | <u>-</u>                 | <u>-</u>                 | <u>-</u>                             | <u>34,957</u>                          | <u>34,957</u> |

**Temple Christian Fellowship**  
**Notes to the Accounts**  
**for the year ended 30 June 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts 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 applicable in the United Kingdom (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the United Kingdom (FRS 102) and UK statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

***Turnover***

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|                     |                   |
|---------------------|-------------------|
| Plant and machinery | 20% Straight Line |
|---------------------|-------------------|

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**2 Employees**

|   | <b>2022<br/>Number</b> | <b>2021<br/>Number</b> |
|---|------------------------|------------------------|
| Average number of persons employed by the company | <u>1</u>               | <u>1</u>               |

**Temple Christian Fellowship**  
**Notes to the Accounts**  
**for the year ended 30 June 2022**

**3 Tangible fixed assets**

|                       | <b>Land and<br/>buildings<br/>£</b> | <b>Plant and<br/>machinery<br/>etc<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|-------------------------------------|--|--------------------|
| <b>Cost</b>           |                                     |  |                    |
| At 1 July 2021        | 5,026                               | 325  | 5,351              |
| At 30 June 2022       | <u>5,026</u>                        | <u>325</u>                                   | <u>5,351</u>       |
| <b>Depreciation</b>   |                                     |  |                    |
| At 1 July 2021        | -                                   | 325  | 325                |
| At 30 June 2022       | <u>-</u>                            | <u>325</u>                                   | <u>325</u>         |
| <b>Net book value</b> |                                     |  |                    |
| At 30 June 2022       | <u>5,026</u>                        | <u>-</u>                                     | <u>5,026</u>       |
| At 30 June 2021       | <u>5,026</u>                        | <u>-</u>                                     | <u>5,026</u>       |

**4 Debtors**

|               | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|---------------|-------------------|-------------------|
| Other debtors | <u>-</u>          | <u>1,682</u>      |

**5 Creditors: amounts falling due within one year**

|                                    | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|------------------------------------|-------------------|-------------------|
| Taxation and social security costs | 3,174             | -                 |
| Other creditors                    | <u>17,231</u>     | <u>22,243</u>     |
|                                    | <u>20,405</u>     | <u>22,243</u>     |

**6 Other information**

Temple Christian Fellowship is a private company limited by shares and incorporated in N.Ireland.  
 Its registered office is:  
 970 Antrim Road  
 Templepatrick  
 County Antrim  
 BT39 0JJ

**Temple Christian Fellowship**  
**Detailed profit and loss account**  
**for the year ended 30 June 2022**

*This schedule does not form part of the statutory accounts*

|                          | <b>2022</b> | <b>2021</b>  |
|--------------------------|-------------|--------------|
|                          | <b>£</b>    | <b>£</b>     |
| <b>Sales</b>             | 48,147      | 43,069       |
| Administrative expenses  | (48,114)    | (15,418)     |
| <b>Operating profit</b>  | <hr/> 33    | <hr/> 27,651 |
| <b>Profit before tax</b> | <hr/> 33    | <hr/> 27,651 |



**Temple Christian Fellowship**  
**Detailed profit and loss account**  
**for the year ended 30 June 2022**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2022</b><br>£ | <b>2021</b><br>£ |
|----------------------------------|------------------|------------------|
| <b>Income</b>                    |                  |                  |
| Donations                        | 43,383           | 39,569           |
| Grant                            | 4,764            | 3,500            |
|                                  | <u>48,147</u>    | <u>43,069</u>    |
| <b>Administrative expenses</b>   |                  |                  |
| Employee costs:                  |                  |                  |
| Wages and salaries               | 31,366           | 24,990           |
| Wages grant                      | -                | (23,319)         |
| Motor expenses                   | 3,672            | 3,687            |
|                                  | <u>35,038</u>    | <u>5,358</u>     |
| Premises costs:                  |                  |                  |
| Rent                             | 3,200            | -                |
| Rates                            | 2,378            | -                |
| Food                             | 462              | 57               |
| Light and heat                   | 2,940            | 1,841            |
|                                  | <u>8,980</u>     | <u>1,898</u>     |
| General administrative expenses: |                  |                  |
| Telephone and fax                | 701              | 622              |
| Subscriptions                    | 39               | 12               |
| Bank charges                     | 502              | 354              |
| Insurance                        | 454              | 1,472            |
| Repairs and maintenance          | 421              | 3,755            |
| Depreciation                     | -                | 65               |
| Sundry expenses                  | 141              | 250              |
|                                  | <u>2,258</u>     | <u>6,530</u>     |
| Legal and professional costs:    |                  |                  |
| Accountancy fees                 | 900              | 900              |
| Consultancy fees                 | 356              | -                |
| Other legal and professional     | 582              | 732              |
|                                  | <u>1,838</u>     | <u>1,632</u>     |
|                                  | <u>48,114</u>    | <u>15,418</u>    |