

Registered number
NI631870

Temple Christian Fellowship

Filleled Accounts

30 June 2025

Temple Christian Fellowship**Registered number:** NI631870**Balance Sheet****as at 30 June 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	5,026	5,026
Current assets			
Cash at bank and in hand		40,906	37,003
Creditors: amounts falling due within one year	4	(12,674)	(13,457)
Net current assets		28,232	23,546
Net assets		<u>33,258</u>	<u>28,572</u>
Capital and reserves			
Profit and loss account		33,258	28,572
Shareholders' funds		<u>33,258</u>	<u>28,572</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 March 2026

Temple Christian Fellowship
Notes to the Accounts
for the year ended 30 June 2025

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
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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

	2025 Number	2024 Number
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 2025

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 July 2024	5,026	325	5,351
At 30 June 2025	<u>5,026</u>	<u>325</u>	<u>5,351</u>
Depreciation			
At 1 July 2024	-	325	325
At 30 June 2025	<u>-</u>	<u>325</u>	<u>325</u>
Net book value			
At 30 June 2025	<u>5,026</u>	<u>-</u>	<u>5,026</u>
At 30 June 2024	<u>5,026</u>	<u>-</u>	<u>5,026</u>

4 Creditors: amounts falling due within one year

	2025 £	2024 £
Taxation and social security costs	831	831
Other creditors	<u>11,843</u>	<u>12,626</u>
	<u>12,674</u>	<u>13,457</u>

5 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