

Charity number: NIC 101222
Company number: NI026107

Christian Family Centre (NI) Limited
(A company limited by guarantee)

Directors' report and unaudited financial statements.
for the year ended 31 March 2023

Christian Family Centre (NI) Limited
(A company limited by guarantee)

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Christian Family Centre (NI) Limited
(A company limited by guarantee)

Legal and administrative information

Charity number NIC 101222

Company registration number NI026107

Business address 21 Carrowreagh Road
 Armoy
 Co Antrim
 BT53 8SX

Trustees Andrew Rogers
 Shirley Rogers
 Richard Wilton

Accountants SD Brown & Company
 25-27 Edward Street
 Portadown
 Co Armagh
 BT62 3NE

Bankers First Trust Bank
 The Diamond
 Coleraine
 BT52 1DP

Christian Family Centre (NI) Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees, who are also directors of Christian Family Centre (NI) Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

Christian Family Centre is a non denominational Christian organization which exists to provide a provision of care, accommodation, Christian counsel and guidance to those in need.

Achievements and performance

Many individuals and their families who have been experiencing significant personal difficulties have received pastoral care at Christian Family Centre (NI) Limited throughout the year. It is hoped that the income by way of donations from individuals, business and churches will continue at a rate that will allow the company to sustain and develop the ministry of the Christian Family Centre (NI) Limited.

Financial review

The results of the company for the year are detailed on pages 5 to 12.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

Christian Family Centre (NI) Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2023

Statement of trustees' responsibilities

The trustees (who are also directors of Christian Family Centre (NI) Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Policies..

Company Law requires the trustees to prepare financial statements for each financial 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 company for that year. In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime..

On behalf of the board



.....
Shirley Rogers
Director



.....
Andrew Rogers
Director

15 November 2023

Christian Family Centre (NI) Limited
(A company limited by guarantee)

**Independent examiner's report to the trustees on the unaudited financial statements of
Christian Family Centre (NI) Limited.**

I report on the accounts of Christian Family Centre (NI) Limited for the year ended 31 March 2023 set out on pages 2 to 12.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the 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 is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

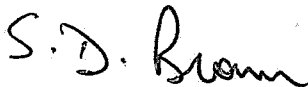
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
- b) that the accounts do not accord with those accounting records
- c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, i have found no matters that require drawing to your attention.



.....
Samuel David Brown
Independent examiner
S.D. Brown & Company
Carnegie Building
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE

15 November 2023

Christian Family Centre (NI) Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations	2	75,968	30,000	105,968	101,486
Off Gem Heating Incentive		2,342	-	2,342	2,211
Total incoming resources		<u>78,310</u>	<u>30,000</u>	<u>108,310</u>	<u>103,697</u>
Resources expended					
Purchases		408	-	408	416
Establishment costs		41,981	-	41,981	32,303
Motor and travelling expenses		9,171	-	9,171	4,249
Accountancy fees		672	-	672	620
Other office expenses		2,531	-	2,531	3,431
Interest payable and similar charges		489	-	489	395
Depreciation and impairment		19,914	-	19,914	20,365
Other costs		639	-	639	808
General expenses		4,158	-	4,158	5,814
Donations and subscriptions		5,130	-	5,130	5,126
Volunteer Support		14,335	-	14,335	17,503
Restricted Funds Transfer		-	30,000	30,000	30,500
Total resources expended		<u>99,428</u>	<u>30,000</u>	<u>129,428</u>	<u>121,530</u>
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		(21,118)	-	(21,118)	(17,833)
Total funds brought forward		290,171	-	290,171	308,004
Total funds carried forward		<u>269,053</u>	<u>-</u>	<u>269,053</u>	<u>290,171</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 12 form an integral part of these financial statements.

Christian Family Centre (NI) Limited
(A company limited by guarantee)

Statement of Financial Position
as at 31 March 2023

	Notes	£	2023	£	£	2022	£
Fixed assets							
Tangible assets	5		237,421			244,335	
Current assets							
Stocks		1,500			1,500		
Debtors	6	1,121			2,913		
Cash at bank and in hand		30,540			43,293		
		<u>33,161</u>			<u>47,706</u>		
Creditors: amounts falling due within one year	7	(1,529)			(1,870)		
Net current assets			31,632			45,836	
Net assets			<u>269,053</u>			<u>290,171</u>	
Funds	8						
Unrestricted income funds			269,053			290,171	
Total funds			<u>269,053</u>			<u>290,171</u>	

The Balance Sheet continues on the following page.

The notes on pages 8 to 12 form an integral part of these financial statements.

Christian Family Centre (NI) Limited
(A company limited by guarantee)

Statement of Financial Position (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 March 2023

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- (b) that the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 .
- (c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (d) 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 on 15 November 2023 and signed on its behalf by


Shirley Rogers
Director


Andrew Rogers
Director

The notes on pages 8 to 12 form an integral part of these financial statements.

Christian Family Centre (NI) Limited
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Notes to financial statements
for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

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 Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Christian Family Centre (NI) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Christian Family Centre (NI) Limited
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Notes to financial statements
for the year ended 31 March 2023

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight line over 25 years
Fixtures, fittings and equipment	-	5% straight line
Motor vehicles	-	25% straight line

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

2. Donations

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Donations	75,968	30,000	105,968	101,486
	<u>75,968</u>	<u>30,000</u>	<u>105,968</u>	<u>101,486</u>

Christian Family Centre (NI) Limited
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Notes to financial statements
for the year ended 31 March 2023

3. Employees

Employment costs

No salaries or wages have been paid to the trustees during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2023 Number	2022 Number
	<u>6</u>	<u>6</u>

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Tangible fixed assets

	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2022	457,479	79,629	46,500	583,608
Additions	-	13,000	-	13,000
At 31 March 2023	<u>457,479</u>	<u>92,629</u>	<u>46,500</u>	<u>596,608</u>
Depreciation				
At 1 April 2022	254,954	50,319	34,000	339,273
Charge for the year	11,335	2,329	6,250	19,914
At 31 March 2023	<u>266,289</u>	<u>52,648</u>	<u>40,250</u>	<u>359,187</u>
Net book values				
At 31 March 2023	<u>191,190</u>	<u>39,981</u>	<u>6,250</u>	<u>237,421</u>
At 31 March 2022	<u>202,525</u>	<u>29,310</u>	<u>12,500</u>	<u>244,335</u>

Christian Family Centre (NI) Limited
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Notes to financial statements
for the year ended 31 March 2023

6. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>1,121</u>	<u>2,913</u>

7. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>1,529</u>	<u>1,870</u>

8. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2023 as represented by:		
Tangible fixed assets	248,756	248,756
Current assets	33,161	33,161
Current liabilities	(1,529)	(1,529)
	<u>280,388</u>	<u>280,388</u>

9. Unrestricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Unrestricted Funds	<u>308,004</u>	<u>103,697</u>	<u>(121,530)</u>	<u>290,171</u>

10. Restricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Voluntary Income	<u>-</u>	<u>30,000</u>	<u>(30,000)</u>	<u>-</u>

11. Capital commitments

There were no Capital Commitments at the Balance Sheet date

Christian Family Centre (NI) Limited
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Notes to financial statements
for the year ended 31 March 2023

12. Related party transactions

There were no related party transactions during the year.

13. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

14. Company limited by guarantee

Christian Family Centre (NI) Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Christian Family Centre (NI) Limited
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The following pages do not form part of the statutory accounts.

Christian Family Centre (NI) Limited
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Detailed statement of financial activities

For the year ended 31 March 2023

	2023		2022	
	£	£	£	£
<i>Voluntary income</i>				
Donations		105,968		101,486
		<u>105,968</u>		<u>101,486</u>
Total incoming resources from generating funds		<u>105,968</u>		<u>101,486</u>
Other incoming resources				
Off Gem heating Incentive		2,342		2,211
Total incoming resources		<u>108,310</u>		<u>105,908</u>
Resources expended				
Costs of generating funds:				
Fundraising trading:				
cost of goods sold and other costs				
<i>Shop costs</i>				
Shop costs - Purchases	408		416	
		<u>408</u>		<u>416</u>
Total fundraising trading		<u>408</u>		<u>416</u>
cost of goods sold and other costs		<u>408</u>		<u>416</u>
Total costs of generating funds		<u>408</u>		<u>416</u>