

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 2024

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

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 3
Independent examiners' report	4
Statement of financial activities	5
Balance sheet	6 - 7
Notes to the financial statements	8 - 12

Christian Family Centre (NI) Limited
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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 - Resigned 11 December 2023 Stephen Chestnutt -Appointed 11 December 2023
Accountants	SD Brown & Company 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	First Trust Bank 78 Wellington Street Ballymena BT43 6AF

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

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. 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 2024

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

29 July 2024

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 2024 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

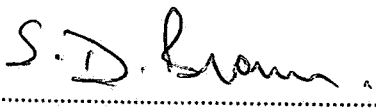
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the 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

29 July 2024

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 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations	2	105,005	30,000	135,005	105,968
Off Gem Heating Incentive		2,602	-	2,602	2,342
Total incoming resources		<u>107,607</u>	<u>30,000</u>	<u>137,607</u>	<u>108,310</u>
Resources expended					
Purchases		390	-	390	408
Establishment costs		45,165	-	45,165	41,981
Motor and travelling expenses		5,837	-	5,837	9,171
Accountancy fees		708	-	708	672
Other office expenses		2,771	-	2,771	2,531
Interest payable and similar charges		462	-	462	489
Depreciation and impairment		21,214	-	21,214	19,914
Other costs		1,031	-	1,031	639
General expenses		5,559	-	5,559	4,158
Donations and subscriptions		4,640	-	4,640	5,130
Volunteer Support		13,095	-	13,095	14,335
Restricted Funds Transfer		-	30,000	30,000	30,000
Total resources expended		<u>100,872</u>	<u>30,000</u>	<u>130,872</u>	<u>129,428</u>
Net incoming/(outgoing) resources for the year /					
Net income/(expense) for the year		6,735	-	6,735	(21,118)
Total funds brought forward		<u>269,053</u>	-	<u>269,053</u>	<u>290,171</u>
Total funds carried forward		<u>275,788</u>	-	<u>275,788</u>	<u>269,053</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
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Statement of Financial Position
as at 31 March 2024

	Notes	£	2024	£	2023	£
Fixed assets						
Tangible assets	5		216,207			237,421
Current assets						
Stocks		1,500			1,500	
Debtors	6	2,276			1,121	
Cash at bank and in hand		60,013			30,540	
		<u>63,789</u>			<u>33,161</u>	
Creditors: amounts falling due within one year	7	(4,208)			(1,529)	
Net current assets			59,581			31,632
Net assets			<u>275,788</u>			<u>269,053</u>
Funds	8					
Unrestricted income funds			275,788			269,053
Total funds			<u>275,788</u>			<u>269,053</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
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Statement of Financial Position (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 March 2024

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 29 July 2024 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 2024

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 2024

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 £	2024 Total £	2023 Total £
Donations	105,005	30,000	135,005	105,968
	<u>105,005</u>	<u>30,000</u>	<u>135,005</u>	<u>105,968</u>

Christian Family Centre (NI) Limited
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Notes to financial statements
for the year ended 31 March 2024

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:

	2024	2023
	Number	Number
	6	6
	<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 2023 and At 31 March 2024	457,479	92,629	46,500	596,608
Depreciation				
At 1 April 2023	266,289	52,648	40,250	359,187
Charge for the year	11,335	3,629	6,250	21,214
At 31 March 2024	277,624	56,277	46,500	380,401
Net book values				
At 31 March 2024	179,855	36,352	-	216,207
At 31 March 2023	191,190	39,981	6,250	237,421

6. Debtors

	2024	2023
	£	£
Prepayments and accrued income	2,276	1,121
	<u>2,276</u>	<u>1,121</u>

Christian Family Centre (NI) Limited
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Notes to financial statements
for the year ended 31 March 2024

7. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>4,208</u>	<u>1,529</u>

8. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2024 as represented by:		
Tangible fixed assets	216,207	216,207
Current assets	63,789	63,789
Current liabilities	(4,208)	(4,208)
	<u>275,788</u>	<u>275,788</u>

9. Unrestricted funds

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	At 31 March 2024 £
Unrestricted Funds	<u>269,053</u>	<u>137,607</u>	<u>(130,872)</u>	<u>275,788</u>

10. Restricted funds

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	At 31 March 2024 £
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

12. Related party transactions

There were no related party transactions during the year.

Christian Family Centre (NI) Limited
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Notes to financial statements
for the year ended 31 March 2024

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 2024

	2024		2023	
	£	£	£	£
<i>Voluntary income</i>				
Donations		135,005		105,968
		<u>135,005</u>		<u>105,968</u>
Total incoming resources from generating funds		<u>135,005</u>		<u>105,968</u>
Other incoming resources				
Off Gem heating Incentive		2,602		2,342
		<u>2,602</u>		<u>2,342</u>
Total incoming resources		<u><u>137,607</u></u>		<u><u>110,652</u></u>
Resources expended				
Costs of generating funds:				
Fundraising trading:				
cost of goods sold and other costs				
<i>Shop costs</i>				
Shop costs - Purchases		390		408
		<u>390</u>		<u>408</u>
Total fundraising trading		<u>390</u>		<u>408</u>
cost of goods sold and other costs		<u>390</u>		<u>408</u>
Total costs of generating funds		<u><u>390</u></u>		<u><u>408</u></u>

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

Detailed statement of financial activities

For the year ended 31 March 2024

	2024	2023
	£	£
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Light & heat	27,574	23,693
Rep. & maint.	12,835	14,088
Insurance	4,756	4,200
Other motor & travel expenses	5,837	9,171
Office expenses	2,771	2,531
Depreciation & impairment	21,214	19,914
Other costs	1,031	639
General expenses	5,559	4,158
Donations and subscriptions	4,640	5,130
Volunteer Support	13,095	14,335
Restricted Funds Transfer	30,000	30,000
	<u>129,312</u>	<u>127,859</u>
Activity 1 total expenditure	<u>129,312</u>	<u>127,859</u>
Total charitable activity expenditure	<u><u>129,312</u></u>	<u><u>127,859</u></u>
Governance costs		
<i>Activities undertaken directly</i>		
Professional - Accountancy fees	708	672
Bank Interest & Fees	462	489
	<u>1,170</u>	<u>1,161</u>
Total governance costs	<u><u>1,170</u></u>	<u><u>1,161</u></u>
Net incoming/(outgoing) resources for the year	<u><u>6,735</u></u>	<u><u>(18,776)</u></u>