Koinonia John the Baptist Ireland

Northern Ireland · Charity number 100127

Details

Status	Received
Registered	2014-05-08
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Mb Mcgrady & Co (Incorporating O Ha 547 Falls Road Belfast. Bt11 9ab BT11 9AB
Phone	02890309550

Activities

Purposes: The purpose is stated under clause 4 of the Memorandum of Association of Koinonia John the Baptist Ireland. The charity's objects are specifically restricted to the following: 1. To be a model of Christian communion and the lived experience of Gospel values. 2. To respond to the call to spread the Good News of the Gospel in the neighbourhoods of its members and society in general.

What the charity does: The advancement of religion

How the charity works: Education/training,Religious activities

Who the charity helps: Adult training,General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£104,682	£104,058	£0	0
2024-09-30	£141,458	£120,488	£0	0

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Trustees

Name	Role	Appointed
Miss Christine Sawey		
Mr Patrick Magorrian		
Mrs Anne Mitchell		
Mrs Margaret Ann Magorrian		

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Koinonia John the Baptist Ireland

Northern Ireland - Charity number 100127

Accounts

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 620346

CHARITY REGISTRATION NUMBER NIC 100127

MB McGRADY & CO (Incorporating O'HARA SHEARER)
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

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KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

OFFICERS AND OTHER INFORMATION

Directors	Margaret Ann Magorrian Patrick Joseph Magorrian Anne Mitchell Christine Sawey
Secretary	Cathy Gilligan
Registered Office	189 Carnlough Road Broughshane Ballymena BT43 7JW
Accountants	MB McGrady & Co (Incorporating O'Hara Shearer) Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Bank of Ireland 1 Donegall Square South Belfast, BT1 5LR
Company Registration Number	NI 620346
Charity Registration Number	NIC 100127

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

REPORT OF THE DIRECTORS

The directors present their report together with the unaudited financial statements for the year ended 30 September 2025.
The directors confirm that they have adopted the provisions and comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

The charity is a charitable company limited by guarantee and was incorporated on 10th September 2013.

In June 2014 revised Articles of Association were submitted to the Charities Commission NI and approved by them. Koinonia John The Baptist Belfast was registered as a Charity in Northern Ireland in November 2014, registration number NIC 100127.

Koinonia John The Baptist Ireland is governed by a memorandum and articles of association.

Koinonia John The Baptist Belfast registered it's name change to Koinonia John The Baptist Ireland on 11th November 2019 at Companies House.

Principal Activities
The principal activity of the organisation is to be a model of Christian communion and the lived experience of Gospel values. To respond to the call to spread the Good News of the Gospel in the neighbourhoods of its members and society in general.

Results
The net incoming resources for the year was £624 (2024: Incoming £20,970).

Directors
Directors who served the company during the year were as follows:

Margaret Ann Magorrian
Patrick Joseph Magorrian
Anne Mitchell
Christine Sawey

Accountants
The accountants, MB McGrady & Co (Incorporating O'Hara Shearer), Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office, and , a resolution will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small company exemptions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the directors:

CATHY GILLIGAN
COMPANY SECRETARY

Approved by the directors on 24th May 2026

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

STATEMENT OF DIRECTORS RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30th September 2025. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and

- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

Date: 24th May 2026

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025
ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014 we have compiled the financial information of Koinonia John the Baptist Ireland which comprises the Statement of Financial Activities, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made solely to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements the we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Koinonia John The Baptist Ireland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and net income or expenditure. You consider that Koinonia John The Baptist Ireland is exempt from the statutory audit requirement for the year.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No. 41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit or a review of the financial statements of Koinonia John The Baptist Ireland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF MB McGRADY & CO (Incorporating O'HARA SHEARER), Statutory Auditor
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

DATE: 24th May 2026

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting
The financial statements have been prepared under the historical cost convention.
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 which applies 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 2014.

Income Recognition
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.

Interest Receivable
Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended
All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets
All tangible fixed assets are recorded at cost.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Depreciation
Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Land and Buildings	2% Straight line
Property refurbishment	10% Straight line
Fixtures and fittings	10% Straight line
Computer equipment	25% Straight line
Motor vehicles	25% Straight line

Repairs and Renewals
All repairs and renewals are written off as incurred

Pension Costs
The charity does not currently operate a pension scheme.

Debtors and Prepayments
Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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 estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies
Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Fund Accounting
Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Reserves Policy
Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

KOINONIA JOHN THE BAPTIST IRELAND
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2025 £	TOTAL 2024 £
INCOME AND ENDOWNMENTS FROM:						
Donations and legacies	1	90,638	-	-	90,638	134,538
Income from investments	2	11,044	-	-	11,044	2,743
Income from charitable activities	3	-	3,000	-	3,000	4,177
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWNMENTS		**101,682**	**3,000**	**-**	**104,682**	**141,458**
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	101,058	3,000	-	104,058	120,488
Other expenditure		-	-	-	-	-
Net (gains)/losses on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		101,058	3,000	-	104,058	120,488
NET INCOME/(EXPENDITURE)		**624**	**-**	**-**	**624**	**20,970**
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		**624**	**-**	**-**	**624**	**20,970**
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		525,206	-	-	525,206	504,236
TOTAL FUNDS CARRIED FORWARD		**525,830**	**-**	**-**	**525,830**	**525,206**

The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

KOINONIA JOHN THE BAPTIST IRELAND
BALANCE SHEET
AS AT 30TH SEPTEMBER 2025

	NOTES	2025 £	2024 £
FIXED ASSETS			
Tangible assets	9	83,870	61,487
CURRENT ASSETS			
Debtors and prepayments	10	-	-
Cash at bank	11	444,192	473,109
Cash in hand		2,365	2,457
		446,557	475,566
Creditors: amounts falling due within one year	12	(4,597)	(11,847)
NET CURRENT ASSETS/(LIABILITIES)		441,960	463,719
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		525,830	525,206
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		**525,830**	**525,206**
FUNDS:			
ENDOWNMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	14	**525,830**	**525,206**
RESTRICTED INCOME FUNDS	15	-	-
		525,830	**525,206**

These financial statements were approved by the directors on 24th May 2026
and are signed on their behalf by:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

DATE 24th May 2026

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

DATE 24th May 2026

The accompanying accounting policies and notes form part of these financial statements

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Donations	90,638	-	90,638	134,538	-	134,538
Legacies	-	-	-	-	-	-
	90,638	-	90,638	134,538	-	134,538

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	11,044	-	11,044	2,743	-	2,743
	11,044	-	11,044	2,743	-	2,743

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Education Authority: T:Buc Programme	-	-	-	4,177	-	4,177
Education Authority: Summer Jam	-	3,000	3,000	-	-	-
	-	3,000	3,000	4,177	-	4,177

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

5. EXPENDITURE ON RAISING FUNDS	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
KOINONIA COSTS- BRAID						
St Patrick's Parish Rent	4,200	-	4,200	4,200	-	4,200
Light and heat	6,088	-	6,088	6,199	-	6,199
Insurance	32	-	32	-	-	-
Printing, postage , stationery and IT costs	120	-	120	196	-	196
Repairs and maintenance	65	-	65	481	-	481
Household costs	14,598	-	14,598	12,704	-	12,704
Advertising	-	-	-	-	-	-
Telephone	1,275	-	1,275	1,437	-	1,437
Hire of facilities	60	-	60	225	-	225
Motor expenses	4,951	-	4,951	8,007	-	8,007
Flights, accommodation and travel	1,844	-	1,844	1,852	-	1,852
Subscriptions and licences	3,036	-	3,036	704	-	704
Bank and interest charges	112	-	112	137	-	137
	36,381	**-**	**36,381**	**36,142**	**-**	**36,142**
KOINONIA COSTS						
Tithe /Sede	7,267	-	7,267	19,441	-	19,441
Ateneo	4,387	-	4,387	3,171	-	3,171
Course fees	-	-	-	-	-	-
	11,654	**-**	**11,654**	**22,612**	**-**	**22,612**
KOINONIA COSTS- OTHER						
Books and courses	5,795	-	5,795	2,983	-	2,983
Music ministry - beside us	8,822	-	8,822	2,317	-	2,317
Jubilee costs	3,677	-	3,677	-	-	-
Gifts and donations	7,450	-	7,450	9,164	-	9,164
Youth and childrens ministry	-	-	-	429	-	429
Fearless Youth	6,370	3,000	9,370	17,830	-	17,830
Mid and east antrim festival	-	-	-	2,784	-	2,784
Education Authority grant expenses	-	-	-	8,120	-	8,120
Residential expenses	2,726	-	2,726	4,331	-	4,331
Euro costs- travel and subsistence	67	-	67	245	-	245
Flights, accommodation and travel	7,632	-	7,632	2,331	-	2,331
Subscriptions and licences	-	-	-	-	-	-
	42,539	**3,000**	**45,539**	**50,534**	**-**	**50,534**
CENTRAL ADMINISTRATION COSTS						
Insurance	2,772	-	2,772	1,427	-	1,427
Light and heat and water rates	-	-	-	504	-	504
Repairs and maintenance	266	-	266	938	-	938
Capital equipment costs	-	-	-	-	-	-
Computer costs	695	-	695	988	-	988
Printing, postage and stationery	589	-	589	310	-	310
Advertising	-	-	-	-	-	-
Hire of equipment and facilities	2,220	-	2,220	2,358	-	2,358
	6,542	**-**	**6,542**	**6,525**	**-**	**6,525**
	97,116	**3,000**	**100,116**	**115,813**	**-**	**115,813**
Support Costs and Governance costs						
Accountant's remuneration	1,776	-	1,776	1,692	-	1,692
Other professional fees	500	-	500	-	-	-
Bank interest and charges	635	-	635	431	-	431
Sundry expenses	200	-	200	21	-	21
Profit/ loss on exchange	-	-	-	-	-	-
(Profit)/loss on disposal of fixed assets	(1,276)		(1,276)	-	-	-
Depreciation *(Note 9)*	2,107	-	2,107	2,531	-	2,531
	3,942	**-**	**3,942**	**4,675**	**-**	**4,675**
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	**101,058**	**3,000**	**104,058**	**120,488**	**-**	**120,488**

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR This is stated after charging/(crediting)	2025 £	2024 £
Accountants remuneration	1,776	1,692
Depreciation	2,107	2,531

8. SALARY COSTS AND EMOLUMENTS	2025 £	2024 £
Total staff costs were as follows:		
Wages and salaries - key management personnel	-	-
Wages and salaries - other staff	-	-
Employer social security costs - key management personnel	-	-
Employer social security costs - other staff	-	-
Employer social security costs - Employment Allowance	-	-
	-	-

The average monthly number of employees during the year was as follows:	2025 Number	2024 Number
	-	-

No employees had emoluments in excess of £60,000 (2024: £Nil)

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30th September 2025. (2024: £Nil)
One of the charity trustee's is a consecrated sister who is required to live at The Braid by religious vows to perform pastoral duties, and, not as a result of their trustee role.
In performing these pastoral duties the trustee receives communal accommodation and sustenance at no cost.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th September 2025. (2024: £Nil)

9. TANGIBLE FIXED ASSETS

	Land & Buildings	Refurbishment	Fixtures & Fittings	Computer Equipment	Motor Vehicles	Total
COST	£	£	£	£	£	£
As at 1st October 2024	56,135	-	9,436	6,614	11,600	83,785
Additions	-	-	-	-	24,490	24,490
Disposals	-	-	-	-	(11,600)	(11,600)
As at 30th September 2025	56,135	-	9,436	6,614	24,490	96,675
DEPRECIATION						
As at 1st October 2024	-	-	6,463	4,235	11,600	22,298
Charge for year	-	-	768	829	510	2,107
Eliminated on disposal	-	-	-	-	(11,600)	(11,600)
As at 30th September 2025	-	-	7,231	5,064	510	12,805
Net book value 2025	56,135	-	2,205	1,550	23,980	83,870
Net book value 2024	56,135	-	2,973	2,379	-	61,487

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Debtors	-	-
Prepayments	-	-
	-	-

11. CASH AT BANK

	2025	2024
	£	£
Bank of Ireland - Main Current Account	11,040	6,011
Bank of Ireland - The Braid Current Account	133	699
Bank of Ireland - Grants Current Account	5,776	12,238
Bank of Ireland - Music Ministry Current Account	127	1,418
Bank of Ireland - Premium Business Reserve Account	194,523	227,743
Bank of Ireland - Fixed term Deposit Account	232,593	225,000
	444,192	473,109

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank of Ireland Business Visa Card	295	155
Accruals and deferred income	4,302	11,692
	4,597	11,847

13. MOVEMENT IN FUNDS

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers between funds	Net Movement in Funds	2025	2024
	£	£	£	£	£	£	£
Unrestricted Income Funds	525,206	101,682	(101,058)	-	624	525,830	525,206
Restricted Income Funds	-	3,000	(3,000)	-	-	-	-
	525,206	104,682	(104,058)	-	624	525,830	525,206

KOINONIA JOHN THE BAPTIST IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

14. UNRESTRICTED INCOME FUNDS

	2025	2024
	£	£
Balance at 1st October 2024	525,206	504,236
Incoming resources for the year	101,682	141,458
Resources expended for the year	(101,058)	(120,488)
Transfers between funds	-	-
Balance at 30th September 2025	525,830	525,206

15. RESTRICTED INCOME FUNDS

	2025	2024
	£	£
Balance at 1st October 2024	-	-
Incoming resources for the year	3,000	-
Resources expended for the year	(3,000)	-
Transfers between funds	-	-
Balance at 30th September 2025	-	-

16. LEGAL STATUS

Koinonia John the Baptist Ireland is a Company Limited by Guarantee.
Each member has agreed to contribute an amount not exceeding £10 in the event of a compulsory winding up.

Koinonia John the Baptist Ireland is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Koinonia John the Baptist Ireland is a Charity registered with The Charity Commission for Northern Ireland Charity Number NIC 100127. Date of Registration 8th May 2014.

Koinonia John the Baptist Ireland

Northern Ireland - Charity number 100127

Accounts

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 620346

CHARITY REGISTRATION NUMBER NIC 100127

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

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FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

OFFICERS AND OTHER INFORMATION

Directors	Margaret Ann Magorrian Patrick Joseph Magorrian Anne Mitchell Christine Sawey
Secretary	Cathy Gilligan
Registered Office	189 Carnlough Road Broughshane Ballymena BT43 7JW
Accountants	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
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KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

REPORT OF THE DIRECTORS

The directors present their report together with the audited financial statements for the year ended 30 September 2024.
The directors confirm that they have adopted the provisions and comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

The charity is a charitable company limited by guarantee and was incorporated on 10th September 2013.

In June 2014 revised Articles of Association were submitted to the Charities Commission NI and approved by them. Koinonia John The Baptist Belfast was registered as a Charity in Northern Ireland in November 2014, registration number NIC 100127.

Koinonia John The Baptist Ireland is governed by a memorandum and articles of association.

Koinonia John The Baptist Belfast registered it's name change to Koinonia John The Baptist Ireland on 11th November 2019 at Companies House.

Principal Activities
The principal activity of the organisation is to be a model of Christian communion and the lived experience of Gospel values. To respond to the call to spread the Good News of the Gospel in the neighbourhoods of its members and society in general.

Results
The net incoming resources for the year was £20,970 (2023: Outgoing £8,148).

Directors
Directors who served the company during the year were as follows:

Margaret Ann Magorrian
Patrick Joseph Magorrian
Anne Mitchell
Christine Sawey

Accountants
The accountants, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office, and , a resolution will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small company exemptions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the directors:

CATHY GILLIGAN
COMPANY SECRETARY

Approved by the directors on 18th May 2025

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

STATEMENT OF DIRECTORS RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30th September 2024. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

Date: 18th May 2025

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024
ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014 we have compiled the financial information of Koinonia John the Baptist Ireland which comprises the Statement of Financial Activities, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made solely to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements the we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Koinonia John The Baptist Ireland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and net income or expenditure. You consider that Koinonia John The Baptist Ireland is exempt from the statutory audit requirement for the year.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No. 41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit or a review of the financial statements of Koinonia John The Baptist Ireland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

DATE: 18th May 2025

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting
The financial statements have been prepared under the historical cost convention.
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 which applies 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 2014.

Income Recognition
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.

Interest Receivable
Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended
All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets
All tangible fixed assets are recorded at cost.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Depreciation
Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Land and Buildings	2% Straight line
Property refurbishment	10% Straight line
Fixtures and fittings	10% Straight line
Computer equipment	25% Straight line
Motor vehicles	25% Straight line

Repairs and Renewals
All repairs and renewals are written off as incurred

Pension Costs
The charity does not currently operate a pension scheme.

Debtors and Prepayments
Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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 estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies
Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Fund Accounting
Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Reserves Policy
Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

KOINONIA JOHN THE BAPTIST IRELAND
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

	NOTES	Unrestricted Funds £	Restricted Funds £	Endownment Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME AND ENDOWNMENTS FROM:						
Donations and legacies	1	134,538	-	-	134,538	113,549
Income from investments	2	2,743	-	-	2,743	-
Income from charitable activities	3	4,177	-	-	4,177	2,400
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWNMENTS		**141,458**	-	-	**141,458**	**115,949**
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	120,488	-	-	120,488	124,097
Other expenditure		-	-	-	-	-
Net (gains)/losses on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		120,488	-	-	120,488	124,097
NET INCOME/(EXPENDITURE)		**20,970**	-	-	**20,970**	**(8,148)**
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		**20,970**	-	-	**20,970**	**(8,148)**
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		504,236	-	-	504,236	512,384
TOTAL FUNDS CARRIED FORWARD		**525,206**	-	-	**525,206**	**504,236**

The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

KOINONIA JOHN THE BAPTIST IRELAND
BALANCE SHEET
AS AT 30TH SEPTEMBER 2024

	NOTES	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	61,487	61,810
CURRENT ASSETS			
Debtors and prepayments	10	-	-
Cash at bank	11	473,109	442,868
Cash in hand		2,457	2,244
		475,566	445,112
Creditors: amounts falling due within one year	12	(11,847)	(2,686)
NET CURRENT ASSETS/(LIABILITIES)		463,719	442,426
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		525,206	504,236
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		**525,206**	**504,236**
FUNDS:			
ENDOWNMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	14	**525,206**	**504,236**
RESTRICTED INCOME FUNDS	15	-	-
		525,206	**504,236**

These financial statements were approved by the directors on 18th May 2025 and are signed on their behalf by:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

DATE 18th May 2025

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

DATE 18th May 2025

The accompanying accounting policies and notes form part of these financial statements

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Donations	134,538	-	134,538	113,549	-	113,549
Legacies	-	-	-	-	-	-
	134,538	-	134,538	113,549	-	113,549

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	2,743	-	2,743	-	-	-
	2,743	-	2,743	-	-	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Education Authority: T:Buc Programme	4,177	-	4,177	-	2,400	2,400
Department for Communities	-	-	-	-	-	-
The New Evangelisation Trust	-	-	-	-	-	-
	4,177	-	4,177	-	2,400	2,400

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

5. EXPENDITURE ON RAISING FUNDS	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
KOINONIA COSTS- BRAID						
St Patrick's Parish Rent	4,200	-	4,200	4,200	-	4,200
Light and heat	6,199	-	6,199	4,545	-	4,545
Insurance	-	-	-	-	-	-
Printing, postage , stationery and IT costs	196	-	196	892	-	892
Repairs and maintenance	481	-	481	938	-	938
Household costs	12,704	-	12,704	9,034	-	9,034
Advertising	-	-	-	-	-	-
Telephone	1,437	-	1,437	1,121	-	1,121
Hire of facilities	225	-	225	-	-	-
Motor expenses	8,007	-	8,007	5,788	-	5,788
Flights, accommodation and travel	1,852	-	1,852	123	-	123
Subscriptions and licences	704	-	704	1,214	-	1,214
Bank and interest charges	137	-	137	109	-	109
	36,142	**-**	**36,142**	**27,964**	**-**	**27,964**
KOINONIA COSTS						
Tithe /Sede	19,441	-	19,441	3,890	-	3,890
Ateneo	3,171	-	3,171	2,952	-	2,952
Course fees	-	-	-	-	-	-
	22,612	**-**	**22,612**	**6,842**	**-**	**6,842**
KOINONIA COSTS- OTHER						
Books and courses	2,983		2,983	3,581	-	3,581
Music ministry - beside us	2,317		2,317	-	-	-
Motor expenses			-	-	-	-
Gifts and donations	9,164		9,164	7,392	-	7,392
Youth and childrens ministry	429		429	604	-	604
Fearless Youth	17,830		17,830	29,492		29,492
Mid and east antrim festival	2,784		2,784	2,156	-	2,156
Education Authority grant expenses	8,120		8,120	-	3,331	3,331
Residential expenses	4,331		4,331	1,588	-	1,588
Euro costs- travel and subsistence	245		245	-	-	-
Flights, accommodation and travel	2,331		2,331	25,342	-	25,342
Subscriptions and licences			-	930	-	930
	50,534	**-**	**50,534**	**71,085**	**3,331**	**74,416**
CENTRAL ADMINISTRATION COSTS						
Insurance	1,427	-	1,427	798	-	798
Light and heat and water rates - Upper Crescent Premises	504	-	504	500	-	500
Water rates reimbursement - Upper Crescent Premises	-	-	-	-	-	-
Repairs and maintenance - Upper Crescent Premises	938	-	938	1,735	-	1,735
Capital equipment costs	-	-	-	307	-	307
Computer costs	988	-	988	1,379	-	1,379
Printing, postage and stationery	310	-	310	646	-	646
Advertising	-	-	-	-	-	-
Hire of equipment and facilities	2,358	-	2,358	2,496	-	2,496
	6,525	**-**	**6,525**	**7,861**	**-**	**7,861**
	115,813	**-**	**115,813**	**113,752**	**3,331**	**117,083**
Support Costs and Governance costs						
Accountant's remuneration	1,692	-	1,692	1,620	-	1,620
Other professional fees	-	-	-	853	-	853
Bank interest and charges	431	-	431	452	-	452
Sundry expenses	21		21	-	-	-
Profit/ loss on exchange	-	-	-	-	-	-
Depreciation *(Note 9)*	2,531	-	2,531	4,089	-	4,089
	4,675	**-**	**4,675**	**7,014**	**-**	**7,014**
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	**120,488**	**-**	**120,488**	**120,766**	**3,331**	**124,097**

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR This is stated after charging/(crediting)	2024 £	2023 £
Accountants remuneration	1,692	1,620
Depreciation	2,531	4,089

8. SALARY COSTS AND EMOLUMENTS	2024 £	2023 £
Total staff costs were as follows:		
Wages and salaries - key management personnel	-	-
Wages and salaries - other staff	-	-
Employer social security costs - key management personnel	-	-
Employer social security costs - other staff	-	-
Employer social security costs - Employment Allowance	-	-
	-	-

The average monthly number of employees during the year was as follows:	2024 Number	2023 Number
	-	-

No employees had emoluments in excess of £60,000 (2023: £Nil)

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30th September 2024. (2023: £Nil)
One of the charity trustee's is a consecrated sister who is required to live at The Braid by religious vows to perform pastoral duties, and, not as a result of their trustee role.
In performing these pastoral duties the trustee receives communal accommodation and sustenance at no cost.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th September 2024. (2023: £Nil)

9. TANGIBLE FIXED ASSETS

	Land & Buildings	Refurbishment	Fixtures & Fittings	Computer Equipment	Motor Vehicles	Total
COST	£	£	£	£	£	£
As at 1st October 2023	56,135	-	9,436	4,406	11,600	81,577
Additions	-	-	-	2,208	-	2,208
Disposals	-	-	-	-	-	-
As at 30th September 2024	56,135	-	9,436	6,614	11,600	83,785
DEPRECIATION						
As at 1st October 2023	-	-	5,589	3,545	10,633	19,767
Charge for year	-	-	874	690	967	2,531
Eliminated on disposal		-	-	-	-	-
As at 30th September 2024	-	-	6,463	4,235	11,600	22,298
Net book value 2024	56,135	-	2,973	2,379	-	61,487
Net book value 2023	56,135	-	3,847	861	967	61,810

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Debtors	-	-
Prepayments	-	-
	-	-

11. CASH AT BANK

	2024	2023
	£	£
Bank of Ireland - Main Current Account	6,011	434,014
Bank of Ireland - The Braid Current Account	699	1,956
Bank of Ireland - Euro Current Account	-	-
Bank of Ireland - Grants Current Account	12,238	6,898
Bank of Ireland - Music Ministry Current Account	1,418	-
Bank of Ireland - Premium Business Reserve Account	227,743	-
Bank of Ireland - Fixed term Deposit Account	225,000	-
	473,109	442,868

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank of Ireland Business Visa Card	155	1,066
Accruals and deferred income	11,692	1,620
	11,847	2,686

13. MOVEMENT IN FUNDS

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers between funds	Net Movement in Funds	2024	2023
	£	£	£	£	£	£	£
Unrestricted Income Funds	504,236	141,458	(120,488)	-	20,970	525,206	504,236
Restricted Income Funds	-	-	-	-	-	-	-
	504,236	141,458	(120,488)	-	20,970	525,206	504,236

14. UNRESTRICTED INCOME FUNDS

	2024	2023
	£	£
Balance at 1st October 2023	504,236	512,384
Incoming resources for the year	141,458	113,549
Resources expended for the year	(120,488)	(120,766)
Transfers between funds	-	(931)
Balance at 30th September 2024	525,206	504,236

15. RESTRICTED INCOME FUNDS

	2024	2023
	£	£
Balance at 1st October 2023	-	-
Incoming resources for the year	-	2,400
Resources expended for the year	-	(3,331)
Transfers between funds	-	931
Balance at 30th September 2024	-	-

16. LEGAL STATUS

Koinonia John the Baptist Ireland is a Company Limited by Guarantee.
Each member has agreed to contribute an amount not exceeding £10 in the event of a compulsory winding up.

Koinonia John the Baptist Ireland is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Koinonia John the Baptist Ireland is a Charity registered with The Charity Commission for Northern Ireland Charity Number NIC 100127. Date of Registration 8th May 2014.

Koinonia John the Baptist Ireland

Northern Ireland - Charity number 100127

Accounts

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 620346

CHARITY REGISTRATION NUMBER NIC 100127

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

OFFICERS AND OTHER INFORMATION

Directors	Margaret Ann Magorrian Patrick Joseph Magorrian Anne Mitchell Christine Sawey
Secretary	Cathy Gilligan
Registered Office	189 Carnlough Road Broughshane Ballymena BT43 7JW
Accountants	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Bank of Ireland 1 Donegall Square South Belfast, BT1 5LR
Company Registration Number	NI 620346
Charity Registration Number	NIC 100127

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

REPORT OF THE DIRECTORS

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The charity is a charitable company limited by guarantee and was incorporated on 10th September 2013.

In June 2014 revised Articles of Association were submitted to the Charities Commission NI and approved by them. Koinonia John The Baptist Belfast was registered as a Charity in Northern Ireland in November 2014, registration number NIC 100127.

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Principal Activities
The principal activity of the organisation is to be a model of Christian communion and the lived experience of Gospel values. To respond to the call to spread the Good News of the Gospel in the neighbourhoods of its members and society in general.

Results
The net outgoing resources for the year was £8,148 (2022: Incoming £399,531).

Directors
Directors who served the company during the year were as follows:

Margaret Ann Magorrian
Patrick Joseph Magorrian
Anne Mitchell
Christine Sawey

Accountants
The accountants, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office, and , a resolution will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small company exemptions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the directors:

CATHY GILLIGAN
COMPANY SECRETARY

Approved by the directors on 19th May 2024

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

Date: 19th May 2024

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023
ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014 we have compiled the financial information of Koinonia John the Baptist Ireland which comprises the Statement of Financial Activities, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made solely to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements the we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Koinonia John The Baptist Ireland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and net income or expenditure. You consider that Koinonia John The Baptist Ireland is exempt from the statutory audit requirement for the year.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No. 41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit or a review of the financial statements of Koinonia John The Baptist Ireland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Lawrence Shearer.

LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

DATE: 19th May 2024

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting
The financial statements have been prepared under the historical cost convention.
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 which applies 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 2014.

Income Recognition
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.

Interest Receivable
Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended
All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets
All tangible fixed assets are recorded at cost.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Depreciation
Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Land and Buildings	2% Straight line
Property refurbishment	10% Straight line
Fixtures and fittings	10% Straight line
Computer equipment	25% Straight line
Motor vehicles	25% Straight line

Repairs and Renewals
All repairs and renewals are written off as incurred

Pension Costs
The charity does not currently operate a pension scheme.

Debtors and Prepayments
Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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 estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies
Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

KOINONIA JOHN THE BAPTIST IRELAND
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	NOTES	Unrestricted Funds £	Restricted Funds £	Endownment Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME AND ENDOWNMENTS FROM:						
Donations and legacies	1	113,549	-	-	113,549	89,409
Income from investments	2	-	-	-	-	-
Income from charitable activities	3	-	2,400	-	2,400	18,769
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWNMENTS		**113,549**	**2,400**	-	**115,949**	**108,178**
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	120,766	3,331	-	124,097	180,494
Other expenditure		-	-	-	-	-
Net (gains)/losses on investments		-	-	-	-	(471,847)
TOTAL RESOURCES EXPENDED		120,766	3,331	-	124,097	(291,353)
NET INCOME/(EXPENDITURE)		(7,217)	(931)	-	(8,148)	399,531
Transfers between funds		(931)	931	-	-	-
NET MOVEMENT IN FUNDS		(8,148)	-	-	(8,148)	399,531
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		512,384	-	-	512,384	112,853
TOTAL FUNDS CARRIED FORWARD		**504,236**	-	-	**504,236**	**512,384**

The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

KOINONIA JOHN THE BAPTIST IRELAND
BALANCE SHEET
AS AT 30TH SEPTEMBER 2023

	NOTES	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	61,810	45,616
CURRENT ASSETS			
Debtors and prepayments	10	-	-
Cash at bank	11	442,868	466,364
Cash in hand		2,244	1,946
		445,112	468,310
Creditors: amounts falling due within one year	12	(2,686)	(1,542)
NET CURRENT ASSETS/(LIABILITIES)		442,426	466,768
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		504,236	512,384
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		**504,236**	**512,384**
FUNDS:			
ENDOWNMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	14	**504,236**	**512,384**
RESTRICTED INCOME FUNDS	15	-	-
		504,236	**512,384**

These financial statements were approved by the directors on 19th May 2024 and are signed on their behalf by:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

DATE 19th May 2024

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

DATE 19th May 2024

The accompanying accounting policies and notes form part of these financial statements

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Donations	113,549	-	113,549	89,409	-	89,409
Legacies	-	-	-	-	-	-
	113,549	-	113,549	89,409	-	89,409

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Education Authority: T:Buc Programme	-	2,400	2,400	-	15,000	15,000
Department for Communities		-	-		3,361	3,361
The New Evangelisation Trust	-	-	-	408	-	408
	-	2,400	2,400	408	18,361	18,769

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
KOINONIA COSTS- BRAID						
St Patrick's Parish Rent	4,200	-	4,200	4,200	-	4,200
Light and heat	4,545	-	4,545	3,800	-	3,800
Insurance	-	-	-	584	-	584
Printing, postage , stationery and IT costs	892	-	892	957	-	957
Repairs and maintenance	938	-	938	1,332	-	1,332
Household costs	9,034	-	9,034	10,783	-	10,783
Advertising	-	-	-	-	-	-
Telephone	1,121	-	1,121	1,304	-	1,304
Hire of facilities	-	-	-	480	-	480
Motor expenses	5,788	-	5,788	7,839	-	7,839
Flights, accommodation and travel	123	-	123	176	-	176
Subscriptions and licences	1,214	-	1,214	1,687	-	1,687
Bank and interest charges	109	-	109	108	-	108
	27,964	**-**	**27,964**	**33,250**	**-**	**33,250**
KOINONIA COSTS						
Tithe /Sede	3,890	-	3,890	57,518	-	57,518
Ateneo	2,952	-	2,952	3,857	-	3,857
Course fees	-	-	-	-	-	-
	6,842	**-**	**6,842**	**61,375**	**-**	**61,375**
KOINONIA COSTS- OTHER						
Books and courses	3,581	-	3,581	330	-	330
Hospitality	-	-	-	956	-	956
Motor expenses	-	-	-	-	-	-
Gifts and donations	7,392	-	7,392	18,732	-	18,732
Youth and childrens ministry	604	-	604	-	-	-
Fearless Youth	29,492		29,492	-	18,655	18,655
Mid and east antrim festival	2,156	-	2,156	1,766	-	1,766
Education Authority grant expenses	-	3,331	3,331	-	-	-
Residential expenses	1,588	-	1,588	-	-	-
Euro costs- travel and subsistence	-	-	-	-	-	-
Flights, accommodation and travel	25,342	-	25,342	15,145	-	15,145
Subscriptions and licences	930	-	930	279	-	279
	71,085	**3,331**	**74,416**	**37,208**	**18,655**	**55,863**
CENTRAL ADMINISTRATION COSTS						
Insurance	798	-	798	3,289	-	3,289
Light and heat and water rates - Upper Crescent Premises	500	-	500	2,575	-	2,575
Water rates reimbursement - Upper Crescent Premises	-	-	-	-	-	-
Repairs and maintenance - Upper Crescent Premises	1,735	-	1,735	569	-	569
Capital equipment costs	307	-	307	-	3,361	3,361
Computer costs	1,379	-	1,379	388	-	388
Printing, postage and stationery	646	-	646	290	-	290
Advertising	-	-	-	31	-	31
Hire of equipment and facilities	2,496	-	2,496	-	-	-
	7,861	**-**	**7,861**	**7,142**	**3,361**	**10,503**
	113,752	**3,331**	**117,083**	**138,975**	**22,016**	**160,991**
Support Costs and Governance costs						
Accountant's remuneration	1,620	-	1,620	1,542	-	1,542
Other professional fees	853	-	853	13,445	-	13,445
Bank interest and charges	452	-	452	625	-	625
Profit/ loss on exchange	-	-	-	-	-	-
Depreciation	4,089	-	4,089	3,891	-	3,891
	7,014	**-**	**7,014**	**19,503**	**-**	**19,503**
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	**120,766**	**3,331**	**124,097**	**158,478**	**22,016**	**180,494**

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR This is stated after charging/(crediting)	2023 £	2022 £
Accountants remuneration	1,620	1,542
Depreciation	4,089	3,891

8. SALARY COSTS AND EMOLUMENTS	2023 £	2022 £
Total staff costs were as follows:		
Wages and salaries - key management personnel	-	-
Wages and salaries - other staff	-	-
Employer social security costs - key management personnel	-	-
Employer social security costs - other staff	-	-
Employer social security costs - Employment Allowance	-	-
	-	-

The average monthly number of employees during the year was as follows:	2023 Number	2022 Number
	-	-

No employees had emoluments in excess of £60,000 (2022: £Nil)

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30th September 2023. (2022: £Nil)
One of the charity trustee's is a consecrated sister who is required to live at The Braid by religious vows to perform pastoral duties, and, not as a result of their trustee role.
In performing these pastoral duties the trustee receives communal accommodation and sustenance at no cost.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th September 2023. (2022: £Nil)

9. TANGIBLE FIXED ASSETS

	Land & Buildings	Refurbishment	Fixtures & Fittings	Computer Equipment	Motor Vehicles	Total
COST	£	£	£	£	£	£
As at 1st October 2022	36,619	-	9,436	3,639	11,600	61,294
Additions	19,516	-	-	767	-	20,283
Disposals	-	-	-	-	-	-
As at 30th September 2023	56,135	-	9,436	4,406	11,600	81,577
DEPRECIATION						
As at 1st October 2022	-	-	4,645	3,300	7,733	15,678
Charge for year	-	-	944	245	2,900	4,089
Eliminated on disposal		-	-	-	-	-
As at 30th September 2023	-	-	5,589	3,545	10,633	19,767
Net book value 2023	56,135	-	3,847	861	967	61,810
Net book value 2022	36,619	-	4,791	339	3,867	45,616

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Debtors	-	-
Prepayments	-	-
	-	-

11. CASH AT BANK

	2023	2022
	£	£
Bank of Ireland - Main Current Account	434,014	458,955
Bank of Ireland - The Braid Current Account	1,956	170
Bank of Ireland - Euro Current Account	-	-
Bank of Ireland - Grants Current Account	6,898	7,239
Bank of Ireland - Premium Business Reserve Account	-	-
	442,868	466,364

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank of Ireland Business Visa Card	1,066	-
Accruals and deferred income	1,620	1,542
	2,686	1,542

13. MOVEMENT IN FUNDS

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Net Movement in Funds £	2023 £	2022 £
Unrestricted Income Funds	512,384	113,549	(120,766)	(931)	(8,148)	504,236	512,384
Restricted Income Funds	-	2,400	(3,331)	931	-	-	-
	512,384	115,949	(124,097)	-	(8,148)	504,236	512,384

14. UNRESTRICTED INCOME FUNDS

	2023 £	2022 £
Balance at 1st October 2022	512,384	112,592
Incoming resources for the year	113,549	89,817
Resources expended for the year	(120,766)	313,369
Transfers between funds	(931)	(3,394)
Balance at 30th September 2023	504,236	512,384

15. RESTRICTED INCOME FUNDS

	2023 £	2022 £
Balance at 1st October 2022	-	261
Incoming resources for the year	2,400	18,361
Resources expended for the year	(3,331)	(22,016)
Transfers between funds	931	3,394
Balance at 30th September 2023	-	-

16. LEGAL STATUS

Koinonia John the Baptist Ireland is a Company Limited by Guarantee.
Each member has agreed to contribute an amount not exceeding £10 in the event of a compulsory winding up.

Koinonia John the Baptist Ireland is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Koinonia John the Baptist Ireland is a Charity registered with The Charity Commission for Northern Ireland Charity Number NIC 100127. Date of Registration 8th May 2014.

1. DONATIONS & FUNDRAISING INCOME	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Tithe	52,248	-	52,248	52,426	-	52,426
Tithe - euro	125	-	125	2,030	-	2,030
Prague congress	-	-	-	-	-	-
Other donations	3,933	-	3,933	11,343	-	11,343
Braid donations	1,944	-	1,944	3,352	-	3,352
Summer madness - Young People	980	-	980	2,743	-	2,743
HM Revenue & Customs Gift Aid Reclaimable	12,315	-	12,315	9,087	-	9,087
Ukraine fundraising	-	-	-	5,050	-	5,050
Parish of Glenravel	-	-	-	3,378	-	3,378
Rise Up Income	25,974	-	25,974	-	-	-
Fearless Youth	10,985	-	10,985	-	-	-
Mid & East Antrim Festival	2,530		2,530	-	-	-
Residential income	2,515		2,515	-	-	-
	113,549	-	113,549	89,409	-	89,409

Koinonia John the Baptist Ireland

Northern Ireland - Charity number 100127

Annual report

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 620346

CHARITY REGISTRATION NUMBER NIC 100127

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

OFFICERS AND OTHER INFORMATION

Directors	Margaret Ann Magorrian Patrick Joseph Magorrian Anne Mitchell Christine Sawey
Secretary	Cathy Gilligan
Registered Office	189 Carnlough Road Broughshane Ballymena BT43 7JW
Accountants	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Bank of Ireland 1 Donegall Square South Belfast, BT1 5LR
Company Registration Number	NI 620346
Charity Registration Number	NIC 100127

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

REPORT OF THE DIRECTORS

The directors present their report together with the audited financial statements for the year ended 30 September 2023.
The directors confirm that they have adopted the provisions and comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

The charity is a charitable company limited by guarantee and was incorporated on 10th September 2013.

In June 2014 revised Articles of Association were submitted to the Charities Commission NI and approved by them. Koinonia John The Baptist Belfast was registered as a Charity in Northern Ireland in November 2014, registration number NIC 100127.

Koinonia John The Baptist Ireland is governed by a memorandum and articles of association.

Koinonia John The Baptist Belfast registered it's name change to Koinonia John The Baptist Ireland on 11th November 2019 at Companies House.

Principal Activities
The principal activity of the organisation is to be a model of Christian communion and the lived experience of Gospel values. To respond to the call to spread the Good News of the Gospel in the neighbourhoods of its members and society in general.

Results
The net outgoing resources for the year was £8,148 (2022: Incoming £399,531).

Directors
Directors who served the company during the year were as follows:

Margaret Ann Magorrian
Patrick Joseph Magorrian
Anne Mitchell
Christine Sawey

Accountants
The accountants, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office, and , a resolution will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small company exemptions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the directors:

CATHY GILLIGAN
COMPANY SECRETARY

Approved by the directors on 19th May 2024

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

STATEMENT OF DIRECTORS RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30th September 2023. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

Date: 19th May 2024

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023
ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014 we have compiled the financial information of Koinonia John the Baptist Ireland which comprises the Statement of Financial Activities, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made solely to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements the we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Koinonia John The Baptist Ireland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and net income or expenditure. You consider that Koinonia John The Baptist Ireland is exempt from the statutory audit requirement for the year.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No. 41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit or a review of the financial statements of Koinonia John The Baptist Ireland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Lawrence Shearer.

LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

DATE: 19th May 2024

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting
The financial statements have been prepared under the historical cost convention.
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 which applies 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 2014.

Income Recognition
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.

Interest Receivable
Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended
All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets
All tangible fixed assets are recorded at cost.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Depreciation
Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Land and Buildings	2% Straight line
Property refurbishment	10% Straight line
Fixtures and fittings	10% Straight line
Computer equipment	25% Straight line
Motor vehicles	25% Straight line

Repairs and Renewals
All repairs and renewals are written off as incurred

Pension Costs
The charity does not currently operate a pension scheme.

Debtors and Prepayments
Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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 estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies
Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

KOINONIA JOHN THE BAPTIST IRELAND
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	NOTES	Unrestricted Funds £	Restricted Funds £	Endownment Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME AND ENDOWNMENTS FROM:						
Donations and legacies	1	113,549	-	-	113,549	89,409
Income from investments	2	-	-	-	-	-
Income from charitable activities	3	-	2,400	-	2,400	18,769
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWNMENTS		**113,549**	**2,400**	-	**115,949**	**108,178**
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	120,766	3,331	-	124,097	180,494
Other expenditure		-	-	-	-	-
Net (gains)/losses on investments		-	-	-	-	(471,847)
TOTAL RESOURCES EXPENDED		120,766	3,331	-	124,097	(291,353)
NET INCOME/(EXPENDITURE)		(7,217)	(931)	-	(8,148)	399,531
Transfers between funds		(931)	931	-	-	-
NET MOVEMENT IN FUNDS		(8,148)	-	-	(8,148)	399,531
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		512,384	-	-	512,384	112,853
TOTAL FUNDS CARRIED FORWARD		**504,236**	-	-	**504,236**	**512,384**

The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

KOINONIA JOHN THE BAPTIST IRELAND
BALANCE SHEET
AS AT 30TH SEPTEMBER 2023

	NOTES	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	61,810	45,616
CURRENT ASSETS			
Debtors and prepayments	10	-	-
Cash at bank	11	442,868	466,364
Cash in hand		2,244	1,946
		445,112	468,310
Creditors: amounts falling due within one year	12	(2,686)	(1,542)
NET CURRENT ASSETS/(LIABILITIES)		442,426	466,768
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		504,236	512,384
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		**504,236**	**512,384**
FUNDS:			
ENDOWNMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	14	**504,236**	**512,384**
RESTRICTED INCOME FUNDS	15	-	-
		504,236	**512,384**

These financial statements were approved by the directors on 19th May 2024 and are signed on their behalf by:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

DATE 19th May 2024

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

DATE 19th May 2024

The accompanying accounting policies and notes form part of these financial statements

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Donations	113,549	-	113,549	89,409	-	89,409
Legacies	-	-	-	-	-	-
	113,549	-	113,549	89,409	-	89,409

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Education Authority: T:Buc Programme	-	2,400	2,400	-	15,000	15,000
Department for Communities		-	-		3,361	3,361
The New Evangelisation Trust	-	-	-	408	-	408
	-	2,400	2,400	408	18,361	18,769

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
KOINONIA COSTS- BRAID						
St Patrick's Parish Rent	4,200	-	4,200	4,200	-	4,200
Light and heat	4,545	-	4,545	3,800	-	3,800
Insurance	-	-	-	584	-	584
Printing, postage , stationery and IT costs	892	-	892	957	-	957
Repairs and maintenance	938	-	938	1,332	-	1,332
Household costs	9,034	-	9,034	10,783	-	10,783
Advertising	-	-	-	-	-	-
Telephone	1,121	-	1,121	1,304	-	1,304
Hire of facilities	-	-	-	480	-	480
Motor expenses	5,788	-	5,788	7,839	-	7,839
Flights, accommodation and travel	123	-	123	176	-	176
Subscriptions and licences	1,214	-	1,214	1,687	-	1,687
Bank and interest charges	109	-	109	108	-	108
	27,964	**-**	**27,964**	**33,250**	**-**	**33,250**
KOINONIA COSTS						
Tithe /Sede	3,890	-	3,890	57,518	-	57,518
Ateneo	2,952	-	2,952	3,857	-	3,857
Course fees	-	-	-	-	-	-
	6,842	**-**	**6,842**	**61,375**	**-**	**61,375**
KOINONIA COSTS- OTHER						
Books and courses	3,581	-	3,581	330	-	330
Hospitality	-	-	-	956	-	956
Motor expenses	-	-	-	-	-	-
Gifts and donations	7,392	-	7,392	18,732	-	18,732
Youth and childrens ministry	604	-	604	-	-	-
Fearless Youth	29,492		29,492	-	18,655	18,655
Mid and east antrim festival	2,156	-	2,156	1,766	-	1,766
Education Authority grant expenses	-	3,331	3,331	-	-	-
Residential expenses	1,588	-	1,588	-	-	-
Euro costs- travel and subsistence	-	-	-	-	-	-
Flights, accommodation and travel	25,342	-	25,342	15,145	-	15,145
Subscriptions and licences	930	-	930	279	-	279
	71,085	**3,331**	**74,416**	**37,208**	**18,655**	**55,863**
CENTRAL ADMINISTRATION COSTS						
Insurance	798	-	798	3,289	-	3,289
Light and heat and water rates - Upper Crescent Premises	500	-	500	2,575	-	2,575
Water rates reimbursement - Upper Crescent Premises	-	-	-	-	-	-
Repairs and maintenance - Upper Crescent Premises	1,735	-	1,735	569	-	569
Capital equipment costs	307	-	307	-	3,361	3,361
Computer costs	1,379	-	1,379	388	-	388
Printing, postage and stationery	646	-	646	290	-	290
Advertising	-	-	-	31	-	31
Hire of equipment and facilities	2,496	-	2,496	-	-	-
	7,861	**-**	**7,861**	**7,142**	**3,361**	**10,503**
	113,752	**3,331**	**117,083**	**138,975**	**22,016**	**160,991**
Support Costs and Governance costs						
Accountant's remuneration	1,620	-	1,620	1,542	-	1,542
Other professional fees	853	-	853	13,445	-	13,445
Bank interest and charges	452	-	452	625	-	625
Profit/ loss on exchange	-	-	-	-	-	-
Depreciation	4,089	-	4,089	3,891	-	3,891
	7,014	**-**	**7,014**	**19,503**	**-**	**19,503**
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	**120,766**	**3,331**	**124,097**	**158,478**	**22,016**	**180,494**

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR This is stated after charging/(crediting)	2023 £	2022 £
Accountants remuneration	1,620	1,542
Depreciation	4,089	3,891

8. SALARY COSTS AND EMOLUMENTS	2023 £	2022 £
Total staff costs were as follows:		
Wages and salaries - key management personnel	-	-
Wages and salaries - other staff	-	-
Employer social security costs - key management personnel	-	-
Employer social security costs - other staff	-	-
Employer social security costs - Employment Allowance	-	-
	-	-

The average monthly number of employees during the year was as follows:	2023 Number	2022 Number
	-	-

No employees had emoluments in excess of £60,000 (2022: £Nil)

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30th September 2023. (2022: £Nil)
One of the charity trustee's is a consecrated sister who is required to live at The Braid by religious vows to perform pastoral duties, and, not as a result of their trustee role.
In performing these pastoral duties the trustee receives communal accommodation and sustenance at no cost.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th September 2023. (2022: £Nil)

9. TANGIBLE FIXED ASSETS

	Land & Buildings	Refurbishment	Fixtures & Fittings	Computer Equipment	Motor Vehicles	Total
COST	£	£	£	£	£	£
As at 1st October 2022	36,619	-	9,436	3,639	11,600	61,294
Additions	19,516	-	-	767	-	20,283
Disposals	-	-	-	-	-	-
As at 30th September 2023	56,135	-	9,436	4,406	11,600	81,577
DEPRECIATION						
As at 1st October 2022	-	-	4,645	3,300	7,733	15,678
Charge for year	-	-	944	245	2,900	4,089
Eliminated on disposal		-	-	-	-	-
As at 30th September 2023	-	-	5,589	3,545	10,633	19,767
Net book value 2023	56,135	-	3,847	861	967	61,810
Net book value 2022	36,619	-	4,791	339	3,867	45,616

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Debtors	-	-
Prepayments	-	-
	-	-

11. CASH AT BANK

	2023	2022
	£	£
Bank of Ireland - Main Current Account	434,014	458,955
Bank of Ireland - The Braid Current Account	1,956	170
Bank of Ireland - Euro Current Account	-	-
Bank of Ireland - Grants Current Account	6,898	7,239
Bank of Ireland - Premium Business Reserve Account	-	-
	442,868	466,364

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank of Ireland Business Visa Card	1,066	-
Accruals and deferred income	1,620	1,542
	2,686	1,542

13. MOVEMENT IN FUNDS

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Net Movement in Funds £	2023 £	2022 £
Unrestricted Income Funds	512,384	113,549	(120,766)	(931)	(8,148)	504,236	512,384
Restricted Income Funds	-	2,400	(3,331)	931	-	-	-
	512,384	115,949	(124,097)	-	(8,148)	504,236	512,384

14. UNRESTRICTED INCOME FUNDS

	2023 £	2022 £
Balance at 1st October 2022	512,384	112,592
Incoming resources for the year	113,549	89,817
Resources expended for the year	(120,766)	313,369
Transfers between funds	(931)	(3,394)
Balance at 30th September 2023	504,236	512,384

15. RESTRICTED INCOME FUNDS

	2023 £	2022 £
Balance at 1st October 2022	-	261
Incoming resources for the year	2,400	18,361
Resources expended for the year	(3,331)	(22,016)
Transfers between funds	931	3,394
Balance at 30th September 2023	-	-

16. LEGAL STATUS

Koinonia John the Baptist Ireland is a Company Limited by Guarantee.
Each member has agreed to contribute an amount not exceeding £10 in the event of a compulsory winding up.

Koinonia John the Baptist Ireland is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Koinonia John the Baptist Ireland is a Charity registered with The Charity Commission for Northern Ireland Charity Number NIC 100127. Date of Registration 8th May 2014.

1. DONATIONS & FUNDRAISING INCOME	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Tithe	52,248	-	52,248	52,426	-	52,426
Tithe - euro	125	-	125	2,030	-	2,030
Prague congress	-	-	-	-	-	-
Other donations	3,933	-	3,933	11,343	-	11,343
Braid donations	1,944	-	1,944	3,352	-	3,352
Summer madness - Young People	980	-	980	2,743	-	2,743
HM Revenue & Customs Gift Aid Reclaimable	12,315	-	12,315	9,087	-	9,087
Ukraine fundraising	-	-	-	5,050	-	5,050
Parish of Glenravel	-	-	-	3,378	-	3,378
Rise Up Income	25,974	-	25,974	-	-	-
Fearless Youth	10,985	-	10,985	-	-	-
Mid & East Antrim Festival	2,530		2,530	-	-	-
Residential income	2,515		2,515	-	-	-
	113,549	-	113,549	89,409	-	89,409

Koinonia John the Baptist Ireland

Northern Ireland - Charity number 100127

Annual return

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 620346

CHARITY REGISTRATION NUMBER NIC 100127

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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Report of the Independent Accountants to the Members'	4
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KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

OFFICERS AND OTHER INFORMATION

Directors	Margaret Ann Magorrian Patrick Joseph Magorrian Anne Mitchell Christine Sawey
Secretary	Cathy Gilligan
Registered Office	189 Carnlough Road Broughshane Ballymena BT43 7JW
Accountants	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Bank of Ireland 1 Donegall Square South Belfast, BT1 5LR
Company Registration Number	NI 620346
Charity Registration Number	NIC 100127

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

REPORT OF THE DIRECTORS

The directors present their report together with the audited financial statements for the year ended 30 September 2023.
The directors confirm that they have adopted the provisions and comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

The charity is a charitable company limited by guarantee and was incorporated on 10th September 2013.

In June 2014 revised Articles of Association were submitted to the Charities Commission NI and approved by them. Koinonia John The Baptist Belfast was registered as a Charity in Northern Ireland in November 2014, registration number NIC 100127.

Koinonia John The Baptist Ireland is governed by a memorandum and articles of association.

Koinonia John The Baptist Belfast registered it's name change to Koinonia John The Baptist Ireland on 11th November 2019 at Companies House.

Principal Activities
The principal activity of the organisation is to be a model of Christian communion and the lived experience of Gospel values. To respond to the call to spread the Good News of the Gospel in the neighbourhoods of its members and society in general.

Results
The net outgoing resources for the year was £8,148 (2022: Incoming £399,531).

Directors
Directors who served the company during the year were as follows:

Margaret Ann Magorrian
Patrick Joseph Magorrian
Anne Mitchell
Christine Sawey

Accountants
The accountants, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office, and , a resolution will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small company exemptions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the directors:

CATHY GILLIGAN
COMPANY SECRETARY

Approved by the directors on 19th May 2024

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

STATEMENT OF DIRECTORS RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30th September 2023. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

Date: 19th May 2024

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023
ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014 we have compiled the financial information of Koinonia John the Baptist Ireland which comprises the Statement of Financial Activities, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made solely to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements the we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Koinonia John The Baptist Ireland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and net income or expenditure. You consider that Koinonia John The Baptist Ireland is exempt from the statutory audit requirement for the year.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No. 41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit or a review of the financial statements of Koinonia John The Baptist Ireland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Lawrence Shearer.

LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

DATE: 19th May 2024

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Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets
All tangible fixed assets are recorded at cost.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Depreciation
Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Land and Buildings	2% Straight line
Property refurbishment	10% Straight line
Fixtures and fittings	10% Straight line
Computer equipment	25% Straight line
Motor vehicles	25% Straight line

Repairs and Renewals
All repairs and renewals are written off as incurred

Pension Costs
The charity does not currently operate a pension scheme.

Debtors and Prepayments
Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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 estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies
Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

KOINONIA JOHN THE BAPTIST IRELAND
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	NOTES	Unrestricted Funds £	Restricted Funds £	Endownment Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME AND ENDOWNMENTS FROM:						
Donations and legacies	1	113,549	-	-	113,549	89,409
Income from investments	2	-	-	-	-	-
Income from charitable activities	3	-	2,400	-	2,400	18,769
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWNMENTS		**113,549**	**2,400**	-	**115,949**	**108,178**
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	120,766	3,331	-	124,097	180,494
Other expenditure		-	-	-	-	-
Net (gains)/losses on investments		-	-	-	-	(471,847)
TOTAL RESOURCES EXPENDED		120,766	3,331	-	124,097	(291,353)
NET INCOME/(EXPENDITURE)		(7,217)	(931)	-	(8,148)	399,531
Transfers between funds		(931)	931	-	-	-
NET MOVEMENT IN FUNDS		(8,148)	-	-	(8,148)	399,531
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		512,384	-	-	512,384	112,853
TOTAL FUNDS CARRIED FORWARD		**504,236**	-	-	**504,236**	**512,384**

The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

KOINONIA JOHN THE BAPTIST IRELAND
BALANCE SHEET
AS AT 30TH SEPTEMBER 2023

	NOTES	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	61,810	45,616
CURRENT ASSETS			
Debtors and prepayments	10	-	-
Cash at bank	11	442,868	466,364
Cash in hand		2,244	1,946
		445,112	468,310
Creditors: amounts falling due within one year	12	(2,686)	(1,542)
NET CURRENT ASSETS/(LIABILITIES)		442,426	466,768
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		504,236	512,384
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		**504,236**	**512,384**
FUNDS:			
ENDOWNMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	14	**504,236**	**512,384**
RESTRICTED INCOME FUNDS	15	-	-
		504,236	**512,384**

These financial statements were approved by the directors on 19th May 2024 and are signed on their behalf by:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

DATE 19th May 2024

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

DATE 19th May 2024

The accompanying accounting policies and notes form part of these financial statements

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Donations	113,549	-	113,549	89,409	-	89,409
Legacies	-	-	-	-	-	-
	113,549	-	113,549	89,409	-	89,409

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Education Authority: T:Buc Programme	-	2,400	2,400	-	15,000	15,000
Department for Communities		-	-		3,361	3,361
The New Evangelisation Trust	-	-	-	408	-	408
	-	2,400	2,400	408	18,361	18,769

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
KOINONIA COSTS- BRAID						
St Patrick's Parish Rent	4,200	-	4,200	4,200	-	4,200
Light and heat	4,545	-	4,545	3,800	-	3,800
Insurance	-	-	-	584	-	584
Printing, postage , stationery and IT costs	892	-	892	957	-	957
Repairs and maintenance	938	-	938	1,332	-	1,332
Household costs	9,034	-	9,034	10,783	-	10,783
Advertising	-	-	-	-	-	-
Telephone	1,121	-	1,121	1,304	-	1,304
Hire of facilities	-	-	-	480	-	480
Motor expenses	5,788	-	5,788	7,839	-	7,839
Flights, accommodation and travel	123	-	123	176	-	176
Subscriptions and licences	1,214	-	1,214	1,687	-	1,687
Bank and interest charges	109	-	109	108	-	108
	27,964	**-**	**27,964**	**33,250**	**-**	**33,250**
KOINONIA COSTS						
Tithe /Sede	3,890	-	3,890	57,518	-	57,518
Ateneo	2,952	-	2,952	3,857	-	3,857
Course fees	-	-	-	-	-	-
	6,842	**-**	**6,842**	**61,375**	**-**	**61,375**
KOINONIA COSTS- OTHER						
Books and courses	3,581	-	3,581	330	-	330
Hospitality	-	-	-	956	-	956
Motor expenses	-	-	-	-	-	-
Gifts and donations	7,392	-	7,392	18,732	-	18,732
Youth and childrens ministry	604	-	604	-	-	-
Fearless Youth	29,492		29,492	-	18,655	18,655
Mid and east antrim festival	2,156	-	2,156	1,766	-	1,766
Education Authority grant expenses	-	3,331	3,331	-	-	-
Residential expenses	1,588	-	1,588	-	-	-
Euro costs- travel and subsistence	-	-	-	-	-	-
Flights, accommodation and travel	25,342	-	25,342	15,145	-	15,145
Subscriptions and licences	930	-	930	279	-	279
	71,085	**3,331**	**74,416**	**37,208**	**18,655**	**55,863**
CENTRAL ADMINISTRATION COSTS						
Insurance	798	-	798	3,289	-	3,289
Light and heat and water rates - Upper Crescent Premises	500	-	500	2,575	-	2,575
Water rates reimbursement - Upper Crescent Premises	-	-	-	-	-	-
Repairs and maintenance - Upper Crescent Premises	1,735	-	1,735	569	-	569
Capital equipment costs	307	-	307	-	3,361	3,361
Computer costs	1,379	-	1,379	388	-	388
Printing, postage and stationery	646	-	646	290	-	290
Advertising	-	-	-	31	-	31
Hire of equipment and facilities	2,496	-	2,496	-	-	-
	7,861	**-**	**7,861**	**7,142**	**3,361**	**10,503**
	113,752	**3,331**	**117,083**	**138,975**	**22,016**	**160,991**
Support Costs and Governance costs						
Accountant's remuneration	1,620	-	1,620	1,542	-	1,542
Other professional fees	853	-	853	13,445	-	13,445
Bank interest and charges	452	-	452	625	-	625
Profit/ loss on exchange	-	-	-	-	-	-
Depreciation	4,089	-	4,089	3,891	-	3,891
	7,014	**-**	**7,014**	**19,503**	**-**	**19,503**
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	**120,766**	**3,331**	**124,097**	**158,478**	**22,016**	**180,494**

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR This is stated after charging/(crediting)	2023 £	2022 £
Accountants remuneration	1,620	1,542
Depreciation	4,089	3,891

8. SALARY COSTS AND EMOLUMENTS	2023 £	2022 £
Total staff costs were as follows:		
Wages and salaries - key management personnel	-	-
Wages and salaries - other staff	-	-
Employer social security costs - key management personnel	-	-
Employer social security costs - other staff	-	-
Employer social security costs - Employment Allowance	-	-
	-	-

The average monthly number of employees during the year was as follows:	2023 Number	2022 Number
	-	-

No employees had emoluments in excess of £60,000 (2022: £Nil)

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30th September 2023. (2022: £Nil)
One of the charity trustee's is a consecrated sister who is required to live at The Braid by religious vows to perform pastoral duties, and, not as a result of their trustee role.
In performing these pastoral duties the trustee receives communal accommodation and sustenance at no cost.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th September 2023. (2022: £Nil)

9. TANGIBLE FIXED ASSETS

	Land & Buildings	Refurbishment	Fixtures & Fittings	Computer Equipment	Motor Vehicles	Total
COST	£	£	£	£	£	£
As at 1st October 2022	36,619	-	9,436	3,639	11,600	61,294
Additions	19,516	-	-	767	-	20,283
Disposals	-	-	-	-	-	-
As at 30th September 2023	56,135	-	9,436	4,406	11,600	81,577
DEPRECIATION						
As at 1st October 2022	-	-	4,645	3,300	7,733	15,678
Charge for year	-	-	944	245	2,900	4,089
Eliminated on disposal		-	-	-	-	-
As at 30th September 2023	-	-	5,589	3,545	10,633	19,767
Net book value 2023	56,135	-	3,847	861	967	61,810
Net book value 2022	36,619	-	4,791	339	3,867	45,616

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Debtors	-	-
Prepayments	-	-
	-	-

11. CASH AT BANK

	2023	2022
	£	£
Bank of Ireland - Main Current Account	434,014	458,955
Bank of Ireland - The Braid Current Account	1,956	170
Bank of Ireland - Euro Current Account	-	-
Bank of Ireland - Grants Current Account	6,898	7,239
Bank of Ireland - Premium Business Reserve Account	-	-
	442,868	466,364

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank of Ireland Business Visa Card	1,066	-
Accruals and deferred income	1,620	1,542
	2,686	1,542

13. MOVEMENT IN FUNDS

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Net Movement in Funds £	2023 £	2022 £
Unrestricted Income Funds	512,384	113,549	(120,766)	(931)	(8,148)	504,236	512,384
Restricted Income Funds	-	2,400	(3,331)	931	-	-	-
	512,384	115,949	(124,097)	-	(8,148)	504,236	512,384

14. UNRESTRICTED INCOME FUNDS

	2023 £	2022 £
Balance at 1st October 2022	512,384	112,592
Incoming resources for the year	113,549	89,817
Resources expended for the year	(120,766)	313,369
Transfers between funds	(931)	(3,394)
Balance at 30th September 2023	504,236	512,384

15. RESTRICTED INCOME FUNDS

	2023 £	2022 £
Balance at 1st October 2022	-	261
Incoming resources for the year	2,400	18,361
Resources expended for the year	(3,331)	(22,016)
Transfers between funds	931	3,394
Balance at 30th September 2023	-	-

16. LEGAL STATUS

Koinonia John the Baptist Ireland is a Company Limited by Guarantee.
Each member has agreed to contribute an amount not exceeding £10 in the event of a compulsory winding up.

Koinonia John the Baptist Ireland is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Koinonia John the Baptist Ireland is a Charity registered with The Charity Commission for Northern Ireland Charity Number NIC 100127. Date of Registration 8th May 2014.

1. DONATIONS & FUNDRAISING INCOME	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Tithe	52,248	-	52,248	52,426	-	52,426
Tithe - euro	125	-	125	2,030	-	2,030
Prague congress	-	-	-	-	-	-
Other donations	3,933	-	3,933	11,343	-	11,343
Braid donations	1,944	-	1,944	3,352	-	3,352
Summer madness - Young People	980	-	980	2,743	-	2,743
HM Revenue & Customs Gift Aid Reclaimable	12,315	-	12,315	9,087	-	9,087
Ukraine fundraising	-	-	-	5,050	-	5,050
Parish of Glenravel	-	-	-	3,378	-	3,378
Rise Up Income	25,974	-	25,974	-	-	-
Fearless Youth	10,985	-	10,985	-	-	-
Mid & East Antrim Festival	2,530		2,530	-	-	-
Residential income	2,515		2,515	-	-	-
	113,549	-	113,549	89,409	-	89,409

Koinonia John the Baptist Ireland

Northern Ireland - Charity number 100127

Accounts

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 620346

CHARITY REGISTRATION NUMBER NIC 100127

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

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Balance Sheet	9
Notes to the Financial Statements	10-15

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

OFFICERS AND OTHER INFORMATION

Directors	Margaret Ann Magorrian Patrick Joseph Magorrian Anne Mitchell Christine Sawey
Secretary	Cathy Gilligan
Registered Office	189 Carnlough Road Broughshane Ballymena BT43 7JW
Accountants	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Bank of Ireland 364 Lisburn Road Belfast, BT9 6GL
Company Registration Number	NI 620346
Charity Registration Number	NIC 100127

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

REPORT OF THE DIRECTORS

The directors present their report together with the audited financial statements for the year ended 30 September 2022.
The directors confirm that they have adopted the provisions and comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

The charity is a charitable company limited by guarantee and was incorporated on 10th September 2013.

In June 2014 revised Articles of Association were submitted to the Charities Commission NI and approved by them. Koinonia John The Baptist Belfast was registered as a Charity in Northern Ireland in November 2014, registration number NIC 100127.

Koinonia John The Baptist Ireland is governed by a memorandum and articles of association.

Koinonia John The Baptist Belfast registered it's name change to Koinonia John The Baptist Ireland on 11th November 2019 at Companies House.

Principal Activities
The principal activity of the organisation is to be a model of Christian communion and the lived experience of Gospel values. To respond to the call to spread the Good News of the Gospel in the neighbourhoods of its members and society in general.

Results
The net incoming resources for the year was £399,531 (2021: Outgoing £45,157).

Directors
Directors who served the company during the year were as follows:

Margaret Ann Magorrian
Patrick Joseph Magorrian
Anne Mitchell
Christine Sawey

Accountants
The accountants, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office, and , a resolution will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small company exemptions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the directors:

CATHY GILLIGAN
COMPANY SECRETARY

Approved by the directors on 28th May 2023

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

STATEMENT OF DIRECTORS RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30th September 2022. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

Date: 28th May 2023

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022
ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014 we have compiled the financial information of Koinonia John the Baptist Ireland which comprises the Statement of Financial Activities, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made solely to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements the we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Koinonia John The Baptist Ireland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and net income or expenditure. You consider that Koinonia John The Baptist Ireland is exempt from the statutory audit requirement for the year.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No. 41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit or a review of the financial statements of Koinonia John The Baptist Ireland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

DATE: 28th May 2023

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting
The financial statements have been prepared under the historical cost convention.
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 which applies 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 2014.

Income Recognition
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.

Interest Receivable
Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended
All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets
All tangible fixed assets are recorded at cost.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Depreciation
Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Land and Buildings	2% Straight line
Property refurbishment	10% Straight line
Fixtures and fittings	10% Straight line
Computer equipment	25% Straight line
Motor vehicles	25% Straight line

Repairs and Renewals
All repairs and renewals are written off as incurred

Pension Costs
The charity does not currently operate a pension scheme.

Debtors and Prepayments
Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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 estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies
Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Fund Accounting
Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Reserves Policy
Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

KOINONIA JOHN THE BAPTIST IRELAND
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

	NOTES	Unrestricted Funds £	Restricted Funds £	Endownment Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOME AND ENDOWNMENTS FROM:						
Donations and legacies	1	89,409	-	-	89,409	114,466
Income from investments	2	-	-	-	-	2
Income from charitable activities	3	408	18,361	-	18,769	17,950
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWNMENTS		**89,817**	**18,361**	**-**	**108,178**	**132,418**
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	158,478	22,016	-	180,494	87,261
Other expenditure		-	-	-	-	-
Net (gains)/losses on investments		(471,847)	-	-	(471,847)	-
TOTAL RESOURCES EXPENDED		(313,369)	22,016	-	(291,353)	87,261
NET INCOME/(EXPENDITURE)		**403,186**	**(3,655)**	**-**	**399,531**	**45,157**
Transfers between funds		**(3,394)**	**3,394**	**-**	**-**	**-**
NET MOVEMENT IN FUNDS		**399,792**	**(261)**	**-**	**399,531**	**45,157**
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		112,592	261	-	112,853	67,696
TOTAL FUNDS CARRIED FORWARD		**512,384**	**-**	**-**	**512,384**	**112,853**

The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

KOINONIA JOHN THE BAPTIST IRELAND
BALANCE SHEET
AS AT 30TH SEPTEMBER 2022

	NOTES	2022 £	2021 £
FIXED ASSETS			
Tangible assets	9	45,616	15,701
CURRENT ASSETS			
Debtors and prepayments	10	-	3,500
Cash at bank	11	466,364	93,923
Cash in hand		1,946	406
		468,310	97,829
Creditors: amounts falling due within one year	12	(1,542)	(677)
NET CURRENT ASSETS/(LIABILITIES)		466,768	97,152
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		512,384	112,853
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		**512,384**	**112,853**
FUNDS:			
ENDOWNMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	14	**512,384**	**112,592**
RESTRICTED INCOME FUNDS	15	-	**261**
		512,384	**112,853**

These financial statements were approved by the directors on 28th May 2023 and are signed on their behalf by:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

DATE 28th May 2023

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

DATE 28th May 2023

The accompanying accounting policies and notes form part of these financial statements

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Donations	89,409	-	89,409	114,466	-	114,466
Legacies	-	-	-	-	-	-
	89,409	-	89,409	114,466	-	114,466

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	2	-	2
	-	-	-	2	-	2

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
The Executive Office: T:Buc Programme	-	15,000	15,000	-	7,500	7,500
Education Authority: Summer Jam	-	-	-	-	6,000	6,000
Education Authority: Cooking Equipment	-	-	-	-	2,450	2,450
Education Authority: Generic	-	-	-	-	2,000	2,000
Department for Communities		3,361	3,361	-	-	-
The New Evangelisation Trust	408		408	-	-	-
	408	18,361	18,769	-	17,950	17,950

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

5. EXPENDITURE ON RAISING FUNDS	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
KOINONIA COSTS- BRAID						
St Patrick's Parish Rent	4,200	-	4,200	4,200	-	4,200
Light and heat	3,800	-	3,800	3,930	-	3,930
Insurance	584	-	584	-	-	-
Printing, postage , stationery and IT costs	957	-	957	340	-	340
Repairs and maintenance	1,332	-	1,332	-	-	-
Household costs	10,783	-	10,783	14,837	-	14,837
Advertising	-	-	-	25	-	25
Telephone	1,304	-	1,304	1,525	-	1,525
Hire of facilities	480	-	480	135	-	135
Motor expenses	7,839	-	7,839	5,143	-	5,143
Flights, accommodation and travel	176	-	176	-	-	-
Subscriptions and licences	1,687	-	1,687	448	-	448
Bank and interest charges	108	-	108	120	-	120
	33,250	**-**	**33,250**	**30,703**	**-**	**30,703**
KOINONIA COSTS						
Tithe /Sede	57,518	-	57,518	10,800	-	10,800
Ateneo	3,857	-	3,857	3,236	-	3,236
Course fees	-	-	-	-	-	-
	61,375	**-**	**61,375**	**14,036**	**-**	**14,036**
KOINONIA COSTS- OTHER						
Books and courses	330	-	330	-	-	-
Hospitality	956	-	956	-	-	-
Motor expenses	-	-	-	-	-	-
Gifts and donations	18,732	-	18,732	5,325	-	5,325
Youth and childrens ministry	-	-	-	339	-	339
Fearless Youth	-	18,655	18,655	-	17,689	17,689
Mid and east antrim festival	1,766	-	1,766	-	-	-
Conference fees	-	-	-	-	-	-
Euro costs- gifts and course fees	-	-	-	940	-	940
Euro costs- travel and subsistence	-	-	-	220	-	220
Flights, accommodation and travel	15,145	-	15,145	1,239	-	1,239
Subscriptions and licences	279	-	279	262	-	262
	37,208	**18,655**	**55,863**	**8,325**	**17,689**	**26,014**
CENTRAL ADMINISTRATION COSTS						
Insurance	3,289	-	3,289	2,969	-	2,969
Light and heat and water rates - Upper Crescent Premises	2,575	-	2,575	729	-	729
Water rates reimbursement - Upper Crescent Premises	-	-	-	-	-	-
Repairs and maintenance - Upper Crescent Premises	569	-	569	2,191	-	2,191
Capital equipment costs	-	3,361	3,361	-	-	-
Computer costs	388	-	388	777	-	777
Printing, postage and stationery	290	-	290	259	-	259
Advertising	31	-	31	50	-	50
Hire of facilities	-	-	-	-	-	-
	7,142	**3,361**	**10,503**	**6,975**	**-**	**6,975**
	138,975	**22,016**	**160,991**	**60,039**	**17,689**	**77,728**
Support Costs and Governance costs						
Accountant's remuneration	1,542	-	1,542	774	-	774
Other professional fees	13,445	-	13,445	3,026	-	3,026
Bank interest and charges	625	-	625	367	-	367
Profit/ loss on exchange	-	-	-	661	-	661
Depreciation	3,891	-	3,891	4,705	-	4,705
	19,503	**-**	**19,503**	**9,533**	**-**	**9,533**
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	**158,478**	**22,016**	**180,494**	**69,572**	**17,689**	**87,261**

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR This is stated after charging/(crediting)	2022 £	2021 £
Accountants remuneration	1,542	774
Depreciation	3,891	4,705

8. SALARY COSTS AND EMOLUMENTS	2022 £	2021 £
Total staff costs were as follows:		
Wages and salaries - key management personnel	-	-
Wages and salaries - other staff	-	-
Employer social security costs - key management personnel	-	-
Employer social security costs - other staff	-	-
Employer social security costs - Employment Allowance	-	-
	-	-

The average monthly number of employees during the year was as follows:	2022 Number	2021 Number
	-	-

No employees had emoluments in excess of £60,000 (2021: £Nil)

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30th September 2022. (2021: £Nil)
One of the charity trustee's is a consecrated sister who is required to live at The Braid by religious vows to perform pastoral duties, and, not as a result of their trustee role.
In performing these pastoral duties the trustee receives communal accommodation and sustenance at no cost.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th September 2022. (2021: £Nil)

9. TANGIBLE FIXED ASSETS

	Land & Buildings	Refurbishment	Fixtures & Fittings	Computer Equipment	Motor Vehicles	Total
COST	£	£	£	£	£	£
As at 1st October 2021	-	7,668	9,436	3,300	11,600	32,004
Additions	36,619	-	-	339	-	36,958
Disposals	-	(7,668)	-	-	-	(7,668)
As at 30th September 2022	36,619	-	9,436	3,639	11,600	61,294
DEPRECIATION						
As at 1st October 2021	-	4,516	3,701	3,253	4,833	16,303
Charge for year	-	-	944	47	2,900	3,891
Eliminated on disposal		(4,516)	-	-	-	(4,516)
As at 30th September 2022	-	-	4,645	3,300	7,733	15,678
Net book value 2022	36,619	-	4,791	339	3,867	45,616
Net book value 2021	-	3,152	5,735	47	6,767	15,701

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Debtors	-	3,500
Prepayments	-	-
	-	3,500

11. CASH AT BANK

	2022	2021
	£	£
Bank of Ireland - Main Current Account	458,955	87,740
Bank of Ireland - The Braid Current Account	170	2,280
Bank of Ireland - Euro Current Account	-	-
Bank of Ireland - Grants Current Account	7,239	3,903
Bank of Ireland - Premium Business Reserve Account	-	-
	466,364	93,923

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank of Ireland Business Visa Card	-	(97)
Accruals and deferred income	1,542	774
	1,542	677

13. MOVEMENT IN FUNDS

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers between funds	Net Movement in Funds	2022	2021
	£	£	£	£	£	£	£
Unrestricted Income Funds	112,592	89,817	313,369	(3,394)	399,792	512,384	112,592
Restricted Income Funds	261	18,361	(22,016)	3,394	(261)	-	261
	112,853	108,178	291,353	-	399,531	512,384	112,853

14. UNRESTRICTED INCOME FUNDS

	2022	2021
	£	£
Balance at 1st October 2021	112,592	67,696
Incoming resources for the year	89,817	114,468
Resources expended for the year	313,369	(69,572)
Transfers between funds	(3,394)	
Balance at 30th September 2022	512,384	112,592

15. RESTRICTED INCOME FUNDS

	2022	2021
	£	£
Balance at 1st October 2021	261	-
Incoming resources for the year	18,361	17,950
Resources expended for the year	(22,016)	(17,689)
Transfers between funds	3,394	-
Balance at 30th September 2022	-	261

16. LEGAL STATUS

Koinonia John the Baptist Ireland is a Company Limited by Guarantee.
Each member has agreed to contribute an amount not exceeding £10 in the event of a compulsory winding up.

Koinonia John the Baptist Ireland is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Koinonia John the Baptist Ireland is a Charity registered with The Charity Commission for Northern Ireland Charity Number NIC 100127. Date of Registration 8th May 2014.

Koinonia John the Baptist Ireland

Northern Ireland - Charity number 100127

Annual report

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 620346

CHARITY REGISTRATION NUMBER NIC 100127

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

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Statement of Directors Responsibilities (in respect of the financial statements)	3
Report of the Independent Accountants to the Members'	4
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Statement of Financial Activities (incorporating the income and expenditure account)	8
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Notes to the Financial Statements	10-15

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

OFFICERS AND OTHER INFORMATION

Directors	Margaret Ann Magorrian Patrick Joseph Magorrian Anne Mitchell Christine Sawey
Secretary	Cathy Gilligan
Registered Office	189 Carnlough Road Broughshane Ballymena BT43 7JW
Accountants	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Bank of Ireland 364 Lisburn Road Belfast, BT9 6GL
Company Registration Number	NI 620346
Charity Registration Number	NIC 100127

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

REPORT OF THE DIRECTORS

The directors present their report together with the audited financial statements for the year ended 30 September 2022.
The directors confirm that they have adopted the provisions and comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

The charity is a charitable company limited by guarantee and was incorporated on 10th September 2013.

In June 2014 revised Articles of Association were submitted to the Charities Commission NI and approved by them. Koinonia John The Baptist Belfast was registered as a Charity in Northern Ireland in November 2014, registration number NIC 100127.

Koinonia John The Baptist Ireland is governed by a memorandum and articles of association.

Koinonia John The Baptist Belfast registered it's name change to Koinonia John The Baptist Ireland on 11th November 2019 at Companies House.

Principal Activities
The principal activity of the organisation is to be a model of Christian communion and the lived experience of Gospel values. To respond to the call to spread the Good News of the Gospel in the neighbourhoods of its members and society in general.

Results
The net incoming resources for the year was £399,531 (2021: Outgoing £45,157).

Directors
Directors who served the company during the year were as follows:

Margaret Ann Magorrian
Patrick Joseph Magorrian
Anne Mitchell
Christine Sawey

Accountants
The accountants, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office, and , a resolution will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small company exemptions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the directors:

CATHY GILLIGAN
COMPANY SECRETARY

Approved by the directors on 28th May 2023

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

STATEMENT OF DIRECTORS RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30th September 2022. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

Date: 28th May 2023

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022
ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014 we have compiled the financial information of Koinonia John the Baptist Ireland which comprises the Statement of Financial Activities, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made solely to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements the we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Koinonia John The Baptist Ireland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and net income or expenditure. You consider that Koinonia John The Baptist Ireland is exempt from the statutory audit requirement for the year.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No. 41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit or a review of the financial statements of Koinonia John The Baptist Ireland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

DATE: 28th May 2023

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting
The financial statements have been prepared under the historical cost convention.
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 which applies 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 2014.

Income Recognition
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.

Interest Receivable
Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended
All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets
All tangible fixed assets are recorded at cost.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Depreciation
Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Land and Buildings	2% Straight line
Property refurbishment	10% Straight line
Fixtures and fittings	10% Straight line
Computer equipment	25% Straight line
Motor vehicles	25% Straight line

Repairs and Renewals
All repairs and renewals are written off as incurred

Pension Costs
The charity does not currently operate a pension scheme.

Debtors and Prepayments
Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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 estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies
Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Fund Accounting
Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Reserves Policy
Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

KOINONIA JOHN THE BAPTIST IRELAND
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FOR THE YEAR ENDED 30TH SEPTEMBER 2022

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Income from charitable activities	3	408	18,361	-	18,769	17,950
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWNMENTS		**89,817**	**18,361**	**-**	**108,178**	**132,418**
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TOTAL FUNDS BROUGHT FORWARD		112,592	261	-	112,853	67,696
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KOINONIA JOHN THE BAPTIST IRELAND
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AS AT 30TH SEPTEMBER 2022

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CURRENT ASSETS			
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Cash at bank	11	466,364	93,923
Cash in hand		1,946	406
		468,310	97,829
Creditors: amounts falling due within one year	12	(1,542)	(677)
NET CURRENT ASSETS/(LIABILITIES)		466,768	97,152
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		512,384	112,853
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		**512,384**	**112,853**
FUNDS:			
ENDOWNMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	14	**512,384**	**112,592**
RESTRICTED INCOME FUNDS	15	-	**261**
		512,384	**112,853**

These financial statements were approved by the directors on 28th May 2023 and are signed on their behalf by:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

DATE 28th May 2023

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

DATE 28th May 2023

The accompanying accounting policies and notes form part of these financial statements

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Donations	89,409	-	89,409	114,466	-	114,466
Legacies	-	-	-	-	-	-
	89,409	-	89,409	114,466	-	114,466

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	2	-	2
	-	-	-	2	-	2

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
The Executive Office: T:Buc Programme	-	15,000	15,000	-	7,500	7,500
Education Authority: Summer Jam	-	-	-	-	6,000	6,000
Education Authority: Cooking Equipment	-	-	-	-	2,450	2,450
Education Authority: Generic	-	-	-	-	2,000	2,000
Department for Communities		3,361	3,361	-	-	-
The New Evangelisation Trust	408		408	-	-	-
	408	18,361	18,769	-	17,950	17,950

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

5. EXPENDITURE ON RAISING FUNDS	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
KOINONIA COSTS- BRAID						
St Patrick's Parish Rent	4,200	-	4,200	4,200	-	4,200
Light and heat	3,800	-	3,800	3,930	-	3,930
Insurance	584	-	584	-	-	-
Printing, postage , stationery and IT costs	957	-	957	340	-	340
Repairs and maintenance	1,332	-	1,332	-	-	-
Household costs	10,783	-	10,783	14,837	-	14,837
Advertising	-	-	-	25	-	25
Telephone	1,304	-	1,304	1,525	-	1,525
Hire of facilities	480	-	480	135	-	135
Motor expenses	7,839	-	7,839	5,143	-	5,143
Flights, accommodation and travel	176	-	176	-	-	-
Subscriptions and licences	1,687	-	1,687	448	-	448
Bank and interest charges	108	-	108	120	-	120
	33,250	**-**	**33,250**	**30,703**	**-**	**30,703**
KOINONIA COSTS						
Tithe /Sede	57,518	-	57,518	10,800	-	10,800
Ateneo	3,857	-	3,857	3,236	-	3,236
Course fees	-	-	-	-	-	-
	61,375	**-**	**61,375**	**14,036**	**-**	**14,036**
KOINONIA COSTS- OTHER						
Books and courses	330	-	330	-	-	-
Hospitality	956	-	956	-	-	-
Motor expenses	-	-	-	-	-	-
Gifts and donations	18,732	-	18,732	5,325	-	5,325
Youth and childrens ministry	-	-	-	339	-	339
Fearless Youth	-	18,655	18,655	-	17,689	17,689
Mid and east antrim festival	1,766	-	1,766	-	-	-
Conference fees	-	-	-	-	-	-
Euro costs- gifts and course fees	-	-	-	940	-	940
Euro costs- travel and subsistence	-	-	-	220	-	220
Flights, accommodation and travel	15,145	-	15,145	1,239	-	1,239
Subscriptions and licences	279	-	279	262	-	262
	37,208	**18,655**	**55,863**	**8,325**	**17,689**	**26,014**
CENTRAL ADMINISTRATION COSTS						
Insurance	3,289	-	3,289	2,969	-	2,969
Light and heat and water rates - Upper Crescent Premises	2,575	-	2,575	729	-	729
Water rates reimbursement - Upper Crescent Premises	-	-	-	-	-	-
Repairs and maintenance - Upper Crescent Premises	569	-	569	2,191	-	2,191
Capital equipment costs	-	3,361	3,361	-	-	-
Computer costs	388	-	388	777	-	777
Printing, postage and stationery	290	-	290	259	-	259
Advertising	31	-	31	50	-	50
Hire of facilities	-	-	-	-	-	-
	7,142	**3,361**	**10,503**	**6,975**	**-**	**6,975**
	138,975	**22,016**	**160,991**	**60,039**	**17,689**	**77,728**
Support Costs and Governance costs						
Accountant's remuneration	1,542	-	1,542	774	-	774
Other professional fees	13,445	-	13,445	3,026	-	3,026
Bank interest and charges	625	-	625	367	-	367
Profit/ loss on exchange	-	-	-	661	-	661
Depreciation	3,891	-	3,891	4,705	-	4,705
	19,503	**-**	**19,503**	**9,533**	**-**	**9,533**
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	**158,478**	**22,016**	**180,494**	**69,572**	**17,689**	**87,261**

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR This is stated after charging/(crediting)	2022 £	2021 £
Accountants remuneration	1,542	774
Depreciation	3,891	4,705

8. SALARY COSTS AND EMOLUMENTS	2022 £	2021 £
Total staff costs were as follows:		
Wages and salaries - key management personnel	-	-
Wages and salaries - other staff	-	-
Employer social security costs - key management personnel	-	-
Employer social security costs - other staff	-	-
Employer social security costs - Employment Allowance	-	-
	-	-

The average monthly number of employees during the year was as follows:	2022 Number	2021 Number
	-	-

No employees had emoluments in excess of £60,000 (2021: £Nil)

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30th September 2022. (2021: £Nil)
One of the charity trustee's is a consecrated sister who is required to live at The Braid by religious vows to perform pastoral duties, and, not as a result of their trustee role.
In performing these pastoral duties the trustee receives communal accommodation and sustenance at no cost.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th September 2022. (2021: £Nil)

9. TANGIBLE FIXED ASSETS

	Land & Buildings	Refurbishment	Fixtures & Fittings	Computer Equipment	Motor Vehicles	Total
COST	£	£	£	£	£	£
As at 1st October 2021	-	7,668	9,436	3,300	11,600	32,004
Additions	36,619	-	-	339	-	36,958
Disposals	-	(7,668)	-	-	-	(7,668)
As at 30th September 2022	36,619	-	9,436	3,639	11,600	61,294
DEPRECIATION						
As at 1st October 2021	-	4,516	3,701	3,253	4,833	16,303
Charge for year	-	-	944	47	2,900	3,891
Eliminated on disposal		(4,516)	-	-	-	(4,516)
As at 30th September 2022	-	-	4,645	3,300	7,733	15,678
Net book value 2022	36,619	-	4,791	339	3,867	45,616
Net book value 2021	-	3,152	5,735	47	6,767	15,701

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Debtors	-	3,500
Prepayments	-	-
	-	3,500

11. CASH AT BANK

	2022	2021
	£	£
Bank of Ireland - Main Current Account	458,955	87,740
Bank of Ireland - The Braid Current Account	170	2,280
Bank of Ireland - Euro Current Account	-	-
Bank of Ireland - Grants Current Account	7,239	3,903
Bank of Ireland - Premium Business Reserve Account	-	-
	466,364	93,923

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank of Ireland Business Visa Card	-	(97)
Accruals and deferred income	1,542	774
	1,542	677

13. MOVEMENT IN FUNDS

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers between funds	Net Movement in Funds	2022	2021
	£	£	£	£	£	£	£
Unrestricted Income Funds	112,592	89,817	313,369	(3,394)	399,792	512,384	112,592
Restricted Income Funds	261	18,361	(22,016)	3,394	(261)	-	261
	112,853	108,178	291,353	-	399,531	512,384	112,853

14. UNRESTRICTED INCOME FUNDS

	2022	2021
	£	£
Balance at 1st October 2021	112,592	67,696
Incoming resources for the year	89,817	114,468
Resources expended for the year	313,369	(69,572)
Transfers between funds	(3,394)	
Balance at 30th September 2022	512,384	112,592

15. RESTRICTED INCOME FUNDS

	2022	2021
	£	£
Balance at 1st October 2021	261	-
Incoming resources for the year	18,361	17,950
Resources expended for the year	(22,016)	(17,689)
Transfers between funds	3,394	-
Balance at 30th September 2022	-	261

16. LEGAL STATUS

Koinonia John the Baptist Ireland is a Company Limited by Guarantee.
Each member has agreed to contribute an amount not exceeding £10 in the event of a compulsory winding up.

Koinonia John the Baptist Ireland is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Koinonia John the Baptist Ireland is a Charity registered with The Charity Commission for Northern Ireland Charity Number NIC 100127. Date of Registration 8th May 2014.

Koinonia John the Baptist Ireland

Northern Ireland - Charity number 100127

Annual return

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 620346

CHARITY REGISTRATION NUMBER NIC 100127

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

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Trustees Report	2
Statement of Directors Responsibilities (in respect of the financial statements)	3
Report of the Independent Accountants to the Members'	4
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Statement of Financial Activities (incorporating the income and expenditure account)	8
Balance Sheet	9
Notes to the Financial Statements	10-15

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

OFFICERS AND OTHER INFORMATION

Directors	Margaret Ann Magorrian Patrick Joseph Magorrian Anne Mitchell Christine Sawey
Secretary	Cathy Gilligan
Registered Office	189 Carnlough Road Broughshane Ballymena BT43 7JW
Accountants	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Bank of Ireland 364 Lisburn Road Belfast, BT9 6GL
Company Registration Number	NI 620346
Charity Registration Number	NIC 100127

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

REPORT OF THE DIRECTORS

The directors present their report together with the audited financial statements for the year ended 30 September 2022.
The directors confirm that they have adopted the provisions and comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

The charity is a charitable company limited by guarantee and was incorporated on 10th September 2013.

In June 2014 revised Articles of Association were submitted to the Charities Commission NI and approved by them. Koinonia John The Baptist Belfast was registered as a Charity in Northern Ireland in November 2014, registration number NIC 100127.

Koinonia John The Baptist Ireland is governed by a memorandum and articles of association.

Koinonia John The Baptist Belfast registered it's name change to Koinonia John The Baptist Ireland on 11th November 2019 at Companies House.

Principal Activities
The principal activity of the organisation is to be a model of Christian communion and the lived experience of Gospel values. To respond to the call to spread the Good News of the Gospel in the neighbourhoods of its members and society in general.

Results
The net incoming resources for the year was £399,531 (2021: Outgoing £45,157).

Directors
Directors who served the company during the year were as follows:

Margaret Ann Magorrian
Patrick Joseph Magorrian
Anne Mitchell
Christine Sawey

Accountants
The accountants, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office, and , a resolution will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small company exemptions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the directors:

CATHY GILLIGAN
COMPANY SECRETARY

Approved by the directors on 28th May 2023

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

STATEMENT OF DIRECTORS RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30th September 2022. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

Date: 28th May 2023

KOINONIA JOHN THE BAPTIST IRELAND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022
ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014 we have compiled the financial information of Koinonia John the Baptist Ireland which comprises the Statement of Financial Activities, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made solely to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements the we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Koinonia John The Baptist Ireland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and net income or expenditure. You consider that Koinonia John The Baptist Ireland is exempt from the statutory audit requirement for the year.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No. 41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit or a review of the financial statements of Koinonia John The Baptist Ireland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

DATE: 28th May 2023

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting
The financial statements have been prepared under the historical cost convention.
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 which applies 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 2014.

Income Recognition
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.

Interest Receivable
Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended
All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets
All tangible fixed assets are recorded at cost.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Depreciation
Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Land and Buildings	2% Straight line
Property refurbishment	10% Straight line
Fixtures and fittings	10% Straight line
Computer equipment	25% Straight line
Motor vehicles	25% Straight line

Repairs and Renewals
All repairs and renewals are written off as incurred

Pension Costs
The charity does not currently operate a pension scheme.

Debtors and Prepayments
Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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 estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies
Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

STATEMENT OF ACCOUNTING POLICIES *(Continued)*

Fund Accounting
Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Reserves Policy
Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

KOINONIA JOHN THE BAPTIST IRELAND
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

	NOTES	Unrestricted Funds £	Restricted Funds £	Endownment Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOME AND ENDOWNMENTS FROM:						
Donations and legacies	1	89,409	-	-	89,409	114,466
Income from investments	2	-	-	-	-	2
Income from charitable activities	3	408	18,361	-	18,769	17,950
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWNMENTS		**89,817**	**18,361**	**-**	**108,178**	**132,418**
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	158,478	22,016	-	180,494	87,261
Other expenditure		-	-	-	-	-
Net (gains)/losses on investments		(471,847)	-	-	(471,847)	-
TOTAL RESOURCES EXPENDED		(313,369)	22,016	-	(291,353)	87,261
NET INCOME/(EXPENDITURE)		**403,186**	**(3,655)**	**-**	**399,531**	**45,157**
Transfers between funds		**(3,394)**	**3,394**	**-**	**-**	**-**
NET MOVEMENT IN FUNDS		**399,792**	**(261)**	**-**	**399,531**	**45,157**
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		112,592	261	-	112,853	67,696
TOTAL FUNDS CARRIED FORWARD		**512,384**	**-**	**-**	**512,384**	**112,853**

The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

KOINONIA JOHN THE BAPTIST IRELAND
BALANCE SHEET
AS AT 30TH SEPTEMBER 2022

	NOTES	2022 £	2021 £
FIXED ASSETS			
Tangible assets	9	45,616	15,701
CURRENT ASSETS			
Debtors and prepayments	10	-	3,500
Cash at bank	11	466,364	93,923
Cash in hand		1,946	406
		468,310	97,829
Creditors: amounts falling due within one year	12	(1,542)	(677)
NET CURRENT ASSETS/(LIABILITIES)		466,768	97,152
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		512,384	112,853
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		**512,384**	**112,853**
FUNDS:			
ENDOWNMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	14	**512,384**	**112,592**
RESTRICTED INCOME FUNDS	15	-	**261**
		512,384	**112,853**

These financial statements were approved by the directors on 28th May 2023 and are signed on their behalf by:

Margaret Magorrian

MARGARET MAGORRIAN
DIRECTOR

DATE 28th May 2023

Christine Sawey

CHRISTINE SAWEY
DIRECTOR

DATE 28th May 2023

The accompanying accounting policies and notes form part of these financial statements

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Donations	89,409	-	89,409	114,466	-	114,466
Legacies	-	-	-	-	-	-
	89,409	-	89,409	114,466	-	114,466

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	2	-	2
	-	-	-	2	-	2

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
The Executive Office: T:Buc Programme	-	15,000	15,000	-	7,500	7,500
Education Authority: Summer Jam	-	-	-	-	6,000	6,000
Education Authority: Cooking Equipment	-	-	-	-	2,450	2,450
Education Authority: Generic	-	-	-	-	2,000	2,000
Department for Communities		3,361	3,361	-	-	-
The New Evangelisation Trust	408		408	-	-	-
	408	18,361	18,769	-	17,950	17,950

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

5. EXPENDITURE ON RAISING FUNDS	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
KOINONIA COSTS- BRAID						
St Patrick's Parish Rent	4,200	-	4,200	4,200	-	4,200
Light and heat	3,800	-	3,800	3,930	-	3,930
Insurance	584	-	584	-	-	-
Printing, postage , stationery and IT costs	957	-	957	340	-	340
Repairs and maintenance	1,332	-	1,332	-	-	-
Household costs	10,783	-	10,783	14,837	-	14,837
Advertising	-	-	-	25	-	25
Telephone	1,304	-	1,304	1,525	-	1,525
Hire of facilities	480	-	480	135	-	135
Motor expenses	7,839	-	7,839	5,143	-	5,143
Flights, accommodation and travel	176	-	176	-	-	-
Subscriptions and licences	1,687	-	1,687	448	-	448
Bank and interest charges	108	-	108	120	-	120
	33,250	**-**	**33,250**	**30,703**	**-**	**30,703**
KOINONIA COSTS						
Tithe /Sede	57,518	-	57,518	10,800	-	10,800
Ateneo	3,857	-	3,857	3,236	-	3,236
Course fees	-	-	-	-	-	-
	61,375	**-**	**61,375**	**14,036**	**-**	**14,036**
KOINONIA COSTS- OTHER						
Books and courses	330	-	330	-	-	-
Hospitality	956	-	956	-	-	-
Motor expenses	-	-	-	-	-	-
Gifts and donations	18,732	-	18,732	5,325	-	5,325
Youth and childrens ministry	-	-	-	339	-	339
Fearless Youth	-	18,655	18,655	-	17,689	17,689
Mid and east antrim festival	1,766	-	1,766	-	-	-
Conference fees	-	-	-	-	-	-
Euro costs- gifts and course fees	-	-	-	940	-	940
Euro costs- travel and subsistence	-	-	-	220	-	220
Flights, accommodation and travel	15,145	-	15,145	1,239	-	1,239
Subscriptions and licences	279	-	279	262	-	262
	37,208	**18,655**	**55,863**	**8,325**	**17,689**	**26,014**
CENTRAL ADMINISTRATION COSTS						
Insurance	3,289	-	3,289	2,969	-	2,969
Light and heat and water rates - Upper Crescent Premises	2,575	-	2,575	729	-	729
Water rates reimbursement - Upper Crescent Premises	-	-	-	-	-	-
Repairs and maintenance - Upper Crescent Premises	569	-	569	2,191	-	2,191
Capital equipment costs	-	3,361	3,361	-	-	-
Computer costs	388	-	388	777	-	777
Printing, postage and stationery	290	-	290	259	-	259
Advertising	31	-	31	50	-	50
Hire of facilities	-	-	-	-	-	-
	7,142	**3,361**	**10,503**	**6,975**	**-**	**6,975**
	138,975	**22,016**	**160,991**	**60,039**	**17,689**	**77,728**
Support Costs and Governance costs						
Accountant's remuneration	1,542	-	1,542	774	-	774
Other professional fees	13,445	-	13,445	3,026	-	3,026
Bank interest and charges	625	-	625	367	-	367
Profit/ loss on exchange	-	-	-	661	-	661
Depreciation	3,891	-	3,891	4,705	-	4,705
	19,503	**-**	**19,503**	**9,533**	**-**	**9,533**
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	**158,478**	**22,016**	**180,494**	**69,572**	**17,689**	**87,261**

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR This is stated after charging/(crediting)	2022 £	2021 £
Accountants remuneration	1,542	774
Depreciation	3,891	4,705

8. SALARY COSTS AND EMOLUMENTS	2022 £	2021 £
Total staff costs were as follows:		
Wages and salaries - key management personnel	-	-
Wages and salaries - other staff	-	-
Employer social security costs - key management personnel	-	-
Employer social security costs - other staff	-	-
Employer social security costs - Employment Allowance	-	-
	-	-

The average monthly number of employees during the year was as follows:	2022 Number	2021 Number
	-	-

No employees had emoluments in excess of £60,000 (2021: £Nil)

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30th September 2022. (2021: £Nil)
One of the charity trustee's is a consecrated sister who is required to live at The Braid by religious vows to perform pastoral duties, and, not as a result of their trustee role.
In performing these pastoral duties the trustee receives communal accommodation and sustenance at no cost.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th September 2022. (2021: £Nil)

9. TANGIBLE FIXED ASSETS

	Land & Buildings	Refurbishment	Fixtures & Fittings	Computer Equipment	Motor Vehicles	Total
COST	£	£	£	£	£	£
As at 1st October 2021	-	7,668	9,436	3,300	11,600	32,004
Additions	36,619	-	-	339	-	36,958
Disposals	-	(7,668)	-	-	-	(7,668)
As at 30th September 2022	36,619	-	9,436	3,639	11,600	61,294
DEPRECIATION						
As at 1st October 2021	-	4,516	3,701	3,253	4,833	16,303
Charge for year	-	-	944	47	2,900	3,891
Eliminated on disposal		(4,516)	-	-	-	(4,516)
As at 30th September 2022	-	-	4,645	3,300	7,733	15,678
Net book value 2022	36,619	-	4,791	339	3,867	45,616
Net book value 2021	-	3,152	5,735	47	6,767	15,701

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Debtors	-	3,500
Prepayments	-	-
	-	3,500

11. CASH AT BANK

	2022	2021
	£	£
Bank of Ireland - Main Current Account	458,955	87,740
Bank of Ireland - The Braid Current Account	170	2,280
Bank of Ireland - Euro Current Account	-	-
Bank of Ireland - Grants Current Account	7,239	3,903
Bank of Ireland - Premium Business Reserve Account	-	-
	466,364	93,923

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank of Ireland Business Visa Card	-	(97)
Accruals and deferred income	1,542	774
	1,542	677

13. MOVEMENT IN FUNDS

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers between funds	Net Movement in Funds	2022	2021
	£	£	£	£	£	£	£
Unrestricted Income Funds	112,592	89,817	313,369	(3,394)	399,792	512,384	112,592
Restricted Income Funds	261	18,361	(22,016)	3,394	(261)	-	261
	112,853	108,178	291,353	-	399,531	512,384	112,853

14. UNRESTRICTED INCOME FUNDS

	2022	2021
	£	£
Balance at 1st October 2021	112,592	67,696
Incoming resources for the year	89,817	114,468
Resources expended for the year	313,369	(69,572)
Transfers between funds	(3,394)	
Balance at 30th September 2022	512,384	112,592

15. RESTRICTED INCOME FUNDS

	2022	2021
	£	£
Balance at 1st October 2021	261	-
Incoming resources for the year	18,361	17,950
Resources expended for the year	(22,016)	(17,689)
Transfers between funds	3,394	-
Balance at 30th September 2022	-	261

16. LEGAL STATUS

Koinonia John the Baptist Ireland is a Company Limited by Guarantee.
Each member has agreed to contribute an amount not exceeding £10 in the event of a compulsory winding up.

Koinonia John the Baptist Ireland is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Koinonia John the Baptist Ireland is a Charity registered with The Charity Commission for Northern Ireland Charity Number NIC 100127. Date of Registration 8th May 2014.