

New Testament Pentecostal Church

Northern Ireland · Charity number 100894

Details

Status	Received
Registered	2014-10-07
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	17-19 Main Street Ballynahinch County Down Bt24 8dn BT24 8DN
Phone	02897563487
Email	ntpcballynahinch@gmail.com
Website	https://www.ntpcballynahinch.org

Activities

Purposes: The Objects of the Church are, for the public benefit:- 1 to advance the Christian faith [in accordance with the Statement of Beliefs] in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; 2 to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; and 3 to advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

What the charity does: The advancement of education, The advancement of religion

How the charity works: Education/training, General charitable purposes, Religious activities

Who the charity helps: Addictions (drug/solvent/alcohol abuse), Children (5-13 year olds), Ex-offenders and prisoners, General public, Homelessness, Older people, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£560,426	£376,991	£-4,063	17

Trustees

Name	Role	Appointed
Elaine Edmonds		
Mr Brent Porter		
Mr Brian Annett		
Mr David Woods		
Timothy Mcilwrath		

New Testament Pentecostal Church

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Accounts

New Testament Pentecostal Church

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Testament Pentecostal Church

INDEPENDENT AUDITORS' REPORT TO MEMBERS OF THE NEW TESTAMENT PENTECOSTAL CHURCH

Disclaimer of opinion

We were engaged to audit the financial statements of New Testament Pentecostal Church for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

We do not express an opinion on the accompanying financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for disclaimer of opinion

As disclosed in Note 11 to the financial statements, fixed assets are stated at £2,000,000 at the year end. We were unable to obtain sufficient appropriate audit evidence to support the carrying amount of fixed assets. Supporting documentation was not available to substantiate the total amount of fixed assets held and no valuation has been carried out since the completion of the building work. Consequently, we were unable to verify the existence, accuracy, ownership, or valuation of these assets, nor assess whether depreciation has been appropriately calculated.

We were unable to determine whether any adjustments might have been necessary in respect of fixed assets, accumulated depreciation, depreciation expense, or related disclosures in the financial statements. Because of the significance of the matter described above, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material

misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.

Testament Pentecostal Church

- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

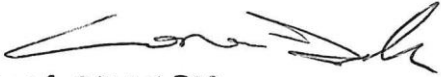
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Testament Pentecostal Church

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



CONOR DOLAN FCA
Finegan Gibson Ltd

Chartered Accountants
and Statutory Auditors
Causeway Tower
9 James Street South
Belfast
BT2 8DN

0210312026

Testament Pentecostal Church

**Trading and profit and loss account
for the year ended 31 March 2025**

	Notes	2025		2024	
		£	£	£	£
Income	2				
Sales			319,091		116,454
Fees receivable			7,454		13,371
Other sales income			267,467		200,327
			<u>594,012</u>		<u>330,152</u>
Expenses	3				
Wages and salaries		153,201		106,168	
Staff pension costs		769		378	
Staff training		-		23	
Gifts		30,191		35,547	
Cafe Purchases		58,046		56,674	
Rates & Water		1,547		1,185	
Children & Youth Work		6,949		5,843	
Insurance		5,153		3,847	
Mission Costs		17,060		11,461	
Light and heat		11,893		11,002	
Repairs - 17 Main Street		2,231		20,009	
Repairs - 4 Harmony Way		624		559	
Printing, postage and stationery		5,554		2,801	
Telephone and fax		1,172		1,411	
Computer costs		1,061		856	
Minibus expenses		11,444		11,308	
Catering		6,744		5,199	
Legal and professional fees		2,194		-	
Consultancy fees		29,184		26,784	
Accountancy		2,585		360	
Bank charges		316		297	
Kitchen/cleaning materials		1,329		1,353	
Sundry expenses		11,728		7,034	
Subscriptions		1,442		1,232	
Depreciation on freehold property		44,800		40,000	
Depreciation on FF & Equipment		3,332		4,198	
Depreciation on motor vehicles		28		38	
			<u>(410,577)</u>		<u>(355,567)</u>
Net profit/(loss)			<u>183,435</u>		<u>(25,415)</u>

Testament Pentecostal Church

**Balance sheet
as at 31 March 2025**

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		2,057,730		1,865,154
Current assets					
Cash at bank and in hand		29,102		39,042	
Current liabilities (note 3)	12				
Other creditors		1,838		4,862	
Accruals		2,225		-	
		4,063		4,862	
Net current assets			25,039		34,180
Total assets less current liabilities			2,082,769		1,899,334
Capital account	14				
Brought forward at 1 April 2024			1,899,334		1,924,749
Profit/(loss) for the year			183,435		(25,415)
			2,082,769		1,899,334

Approved by the Board of Trustees and authorised for issue on 02/03/2026 and signed on its behalf by

E Edmonds



Testament Pentecostal Church

1. Accounting policies

1.1. Accounting convention

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

1.2. Sales

Sales represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	2% Straight Line
Fixtures, fittings and equipment	-	25% Reducing balance
Motor vehicles	-	25% Reducing balance

2. Income - Charitable Activities	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Sales	319,091	-	319,091	116,454
Fees receivable	7,454	-	7,454	13,371
Other sales income	233,881	-	233,881	200,327
	<u>560,426</u>	<u>-</u>	<u>560,426</u>	<u>330,152</u>

3. Expenditure on Charitable Activities	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Expenditure on charitable activities	376,991	-	-	376,991	355,567
	<u>376,991</u>	<u>-</u>	<u>-</u>	<u>376,991</u>	<u>355,567</u>

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4. Support Costs	Charitable Activities £	2025 £	2024 £
Finance costs	2,585	2,585	360
Consultancy fees	29,184	29,184	26,784
Governance costs	2,194	2,194	-
	<u>33,963</u>	<u>33,963</u>	<u>27,144</u>

5. Analysis of Support Costs	2025 £	2024 £
Finance costs	2,585	360
Consultancy fees	29,184	26,784
Governance costs	2,194	-
	<u>33,963</u>	<u>27,144</u>

6. Net Income	2025 £	2024 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	48,160	44,236
Auditors remuneration: - audit services	2,225	-
	<u>48,160</u>	<u>44,236</u>

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7. Employees and Remuneration

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows: 3

	2025 Number	2024 Number
Part time equivalent	3	3

The staff costs comprise:

	2025 £	2024 £
Wages and salaries	133,400	121,141
Social security costs	3,211	1,462
Pension costs	769	1,353
	<u>137,380</u>	<u>123,956</u>

9. Employee Benefit

No employee received employee benefits of more than £60,000 during the year (2024:Nil).

10. Trustee Remuneration

As a Trustee Timothy McIlwrath is provided with a stipend for services provided to the Charity. The amount of this stipend in the current year was £29,184 (2024: £26,784)

Testament Pentecostal Church

11. Tangible assets	Land and buildings freehold	Equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	2,000,000	33,059	3,000	2,036,059
Additions	240,000	736	-	240,736
At 31 March 2025	2,240,000	33,795	3,000	2,276,795
Depreciation				
At 1 April 2024	147,550	20,467	2,888	170,905
Charge for the year	44,800	3,332	28	48,160
At 31 March 2025	192,350	23,799	2,916	219,065
Net book values				
At 31 March 2025	2,047,650	9,996	84	2,057,730
At 31 March 2024	1,852,450	12,592	112	1,865,154

12. Creditors	2025	2024
Amounts falling due within one year	£	£
Taxation and social security costs	1,572	4,693
Other creditors	266	169
Accruals and deferred income	2,225	-
	<u>4,063</u>	<u>4,862</u>

13. Pension Costs - Defined Contribution

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £569 (2024 - £1,353).

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14. Funds

14.1 Reconciliation Of Movements

	Unrestrict ed Funds £	Total Funds £
At 1 April 2023	1,924,749	1,924,749
Movement during the financial year	(25,415)	(25,415)
At 31 March 2024	1,899,334	1,899,334
Movement during the financial year	183,435	183,435
At 31 March 2025	2,082,769	2,082,769

14.3 Analysis Of Net Assets By Fund

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	2,057,730	29,102	(4,063)	2,082,769
	2,057,730	29,102	(4,063)	2,082,769

15. Post-Balance Sheet Events

There have been no significant events affecting the Charity since the financial year-end.

New Testament Pentecostal Church

Northern Ireland - Charity number 100894

Accounts

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Accounts

for the year ended 31 March 2024

New Testament Pentecostal Church

Information

Accountants

Gilchrist & Co (CA) Ltd
Chartered Accountants
17 Kensington Gate
Kensington Road
Belfast
BT5 6PF

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Accountants' Report on the Unaudited Accounts to New Testament Pentecostal Church

As described on page 3 you have approved the accounts for the year ended 31 March 2024 set out on pages 2 to 3. In accordance with your instructions we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

Gilchrist & Co (CA) Ltd

Chartered Accountants
17 Kensington Gate
Kensington Road
Belfast
BT5 6PF

25 November 2024

New Testament Pentecostal Church

Trading and profit and loss account for the year ended 31 March 2024

	2024		2023	
	£	£	£	£
Income				
Sales		116,454		88,296
Fees receivable		13,371		10,008
Other sales income		200,327		149,073
		<u>330,152</u>		<u>247,377</u>
Expenses				
Wages and salaries	106,168		61,726	
Staff pension costs	378		51	
Staff training	23		110	
Gifts	35,547		28,735	
Cafe Purchases	56,674		47,682	
Rates & Water	1,185		561	
Children & Youth Work	5,843		2,786	
Insurance	3,847		3,571	
Mission Costs	11,461		18,598	
Light and heat	11,002		7,062	
Repairs - 17 Main Street	20,009		6,586	
Repairs - 4 Harmony Way	559		15,729	
Printing, postage and stationery	2,801		2,594	
Telephone and fax	1,411		2,058	
Computer costs	856		637	
Minibus expenses	11,308		10,403	
Catering	5,199		2,690	
Consultancy fees	26,784		26,004	
Accountancy	360		360	
Bank charges	297		288	
Kitchen/cleaning materials	1,353		2,856	
Sundry expenses	7,034		4,279	
Subscriptions	1,232		1,543	
Depreciation on freehold property	40,000		40,000	
Depreciation on FF & Equipment	4,198		5,005	
Depreciation on motor vehicles	38		50	
		<u>(355,567)</u>		<u>(291,964)</u>
Net loss		<u><u>(25,415)</u></u>		<u><u>(44,587)</u></u>

New Testament Pentecostal Church

Balance sheet as at 31 March 2024

	2024		2023	
	£	£	£	£
Fixed assets				
Tangible assets		1,865,154		1,907,615
Current assets				
Cash at bank and in hand	39,042		18,167	
Current liabilities				
Bank loans and overdrafts	-		2	
Other creditors	4,862		1,031	
	4,862		1,033	
Net current assets		34,180		17,134
Total assets less current liabilities		1,899,334		1,924,749
Capital account				
Brought forward at 1 April 2023		1,924,749		1,969,336
Loss for the year		(25,415)		(44,587)
		1,899,334		1,924,749

I approve these accounts and confirm that I have made available all relevant records and information for their preparation.

E Edmonds

Date: 25th November 2024

New Testament Pentecostal Church

Northern Ireland - Charity number 100894

Annual report



New Testament Pentecostal Church

Annual Report

for the Year to March 31st 2023

New Testament Pentecostal Church is a Registered Charity in Northern Ireland: NIC100894

www.ntcballynahinch.org

New Testament Pentecostal Church

Report of the Trustees For the Year ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

NIC100894

Registered office

17-19 Main Street

Ballynahinch

Co. Down

BT24 8DN

Trustees

Mr T McIlwrath - Chairman

Mr S Nixon

Mr B Annett

Mr B Porter

Mr D Woods

Trustee Secretary

Miss E Edmonds

Accountants

Gilchrist & Co (CA) Ltd

Chartered Accountants

17 Kensington Gate

Kensington Road

Belfast, BT5 6PF

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution.

New Testament Pentecostal Church is a registered charity, charity number NIC100894 organised by means of its constitution and operating as a church.

Trustee Selection and Management

New Testament Pentecostal Church is managed by a leadership team which consists of all the appointed trustees. The leadership team generally meets monthly to pray. The financial considerations are also discussed and reviewed. The meetings also serve as a forum to review recent activities within the church and to plan forthcoming events. Applications for

membership received are considered at meetings along with regular reports on the various areas within the church work.

The Annual report and Statement of Accounts are approved by the trustees and then presented to the members at the Annual Members Meeting.

New Trustees are appointed when appropriate. Suitable candidates, who are generally selected from within the membership of New Testament Pentecostal Church, are considered on the basis of their skills, experience and sympathy with the aims of the church. New Trustees have the opportunity of reviewing appropriate documents, including accounts as part of their induction.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The day to day running of the church is undertaken by the Pastor Timothy McIlwrath.

Risk Management

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- * Regular review by the Trustees of financial reports
- * Identification and management of risk

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of New Testament Pentecostal Church are to seek and advance the Kingdom of God in our town and wherever we are led to further the Gospel of Jesus Christ, building up the faith of Christian believers, promoting Christian education and bringing relief to the poor, the needy and the sick. The trustees also regard the guidance issued by the NI Charity Commission with regards to public benefit in considering how its aims are achieved.

During the period 1 April 2022– 31 March 2023, the church has fulfilled these objectives as set out below.

Giving to other organisations / charities who are seeking to advance the Kingdom of God, further the Gospel of Jesus Christ and build up the faith of Christian believers:

During this period we have continued to support the work of organisations / charities by way of gifts and monthly financial support. These organisations and charities represent our commitment and support locally, nationally and internationally.

Achievements and Performance

Performance against Objectives

Our performance against objectives is reflected in the activities undertaken largely by the church members of New Testament Pentecostal Church who volunteer their time, energy and money freely because of their Christian faith. The leadership and organisation of the

activity is the primary responsibility of the pastor and a small leadership team in support of the pastor.

Furthering the Gospel of Jesus Christ and Advancing the Kingdom of God

New Testament Pentecostal Church aims to advance the Kingdom of God throughout the town of Ballynahinch and wherever the Lord gives an opportunity. We seek as a fellowship to reach out to our local community in a variety of ways

1) Sunday Morning Worship and Evening Gospel Services

Held each week at 11am & 6:30pm. The church welcomes everyone irrespective of their background or community they belong to. There are some who have visited in this year and have then joined us in fellowship. We continue to thank God for his blessing on the work and the growing number of people attending the weekly meetings. Our weekly services are also live streamed conscious of those who cannot physically attend the church fellowship. Services and events are communicated through the usual avenues of social media i.e. Facebook and what's app; the café and Christian bookshop also use Instagram to communicate with the Ballynahinch community.

2) Evergreen Seniors Lunch

Held monthly, senior citizens are invited to a free lunch. The aim is to provide a caring environment where seniors can meet with others of similar age and circumstances, have a listening ear if needed and have a time of fellowship around God's word. A small team of dedicated helpers plan, cook and minister on a monthly basis.

3) Café 3:16

The fellowship's outreach 'Honesty Box' café has firmly established itself in the heart of the town as a place to meet friends, chat, and get a great cup of coffee. Open Tuesday through to Saturday each week from 9am – 4pm this work continues to grow and is appreciated in Ballynahinch. Many opportunities for ministry have resulted from the work done in the café.

4) Door to door Evangelism

Personal visits and invitations are regularly presented to homes in the Ballynahinch area. We hold an annual mission or special meeting with the purpose of inviting who do not have any contact with or attend any religious service. Also provides an opportunity to leave an invitation to the other activities of the church.

5) Lighthouse Bible Club

Weekly children's' Bible Club on Thursday evenings during school term time. Open to all children of Primary School age and attended on average by 30+ children from the church fellowship and local area. During the bible club, the children participate in action songs, games and quizzes and hear a bible story – a visit from Freddie the puppet is always enjoyed by the boys and girls and the grown-ups to!

6) Pillars Youth Fellowship & Cornerstone Young Adults

Meeting each Friday evening, Pillars Youth fellowship continues to grow in providing fellowship, teaching from God's word and a variety of activities for those aged 11-17. It has been a great encouragement to see those attending from outside the fellowship.

Cornerstone Young Adults Age 18-30

Meeting weekly, those attending are regularly encouraged in God's word and fellowship together. The emphasis is on cultivating young people who love God and His word; who care for the needs of others in the church fellowship and local community and who reach their peers with the Gospel.

7) Hope Mission Outreach

Twice weekly a dedicated team of volunteers provide hot food and drinks to the most vulnerable in Belfast city centre. Firmly established among the homeless community, this work continues to provide an opportunity of not only food but ongoing friendship and support which continues throughout the week with visits to hospital, prison and shelters. Each Sunday evening the Hope Mission van is available for those wishing to attend our evening service. This work is greatly valued and we continue to see much growth and development in this area.

Relief of sickness and financial hardship and to promote and preserve good health

Performance against Objectives

As a fellowship of Christian believers we actively seek ways to bless and help those in our community who find themselves in need spiritually, physically and or financially. Throughout the year we have made gifts of food and money to those needs which have been presented to us and those of whom we have been made aware of. This has also included the regular contact by the Pastor and others to those who are sick, particularly the elderly. The Pastor primarily and when necessary the church leadership have and will continue to make themselves available to council and provide support to those experiencing difficulties for whatever reason. Our 'Honesty box' café continues to provide an opportunity to minister to the whole community in providing a meal or refreshment.

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The preaching and teaching of the Word of God is paramount in building up the faith of Christian believers and is central to our Sunday Worship Services. We also met each Wednesday for further bible study via online streaming. Encouraging discipleship and service in the Lord's work is ever the aim.

New believers and discipleship classes are held periodically to encourage new and younger believers in their Christian faith.

Summary

Although not in any way an exhaustive list of our activities; it provides a means of demonstrating that New Testament Pentecostal Church fulfils its aims and objectives for the

public benefit. We continue to go forward, progressing the work as led and establishing a witness and testimony of the Lord Jesus Christ in Ballynahinch.

FINANCIAL REVIEW

The church's principal source of funding is through the weekly giving of the members and those regularly attending the church meetings and worship services. No fundraising is undertaken outside of this. No investments are made by the church; funds are placed into a bank deposit account.

The trustees continued to receive monthly detailed reports on all financial activities. In addition, reports/updates were prepared for any additional meetings.

The trustees do not receive any remuneration for their role as such and do not claim any out of pocket expenses for work undertaken as a trustee.

Financial Performance

The operational financial performance in the year to March 31st 2023 continues to provide the means of covering all wages and outgoings of this busy work. People faithfully give to the work here in Ballynahinch. We continue to go forward in trusting the Lord for wisdom in how the finances are handled.

Detailed accounts have been prepared and audited by Gilchrist & Company Accountants and are made available during the annual members meeting and also on the Charity Commission website as part of the annual reporting.

Funds Materially in Deficit

As at March 31st 2023 the church has no material deficit.

Major Risks

Following the independent review of accounts, our Annual Report and statement of accounts showed no major risk currently to the church finances. We are however mindful of the new areas of development as we plan our next financial year's spending.

Financial Management and Reserves Policy

The general (no1. Account) is unrestricted and is used for the day to day operation of the church. The mission account is designated for particular projects considered by the church trustees as such.

In accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 the church has considered a reserves policy and operates with the reserves to cover monthly wage bill. As a church we are continually growing. We wish to further our influence and outreach and consider it best to spend our budget on the activities of the church. This will be reviewed regularly. Owing two buildings, and therefore having no rent or mortgage commitments places us in a favourable position. Should there be an unexpected decrease in

members giving, spending could be cut in other areas to ensure the church's day to day running costs and supplier costs are met.

Our commitment is to have a greater and increased gospel witness and outreach to the town of Ballynahinch and wherever we see opportunities to share the good news of the gospel. The Pastor and the Leadership team will continue to review our effectiveness in fulfilling our vision and make whatever changes may be necessary to go forward in the commission we have been given.

We recognise one of the most valuable assets we have is the group of volunteers and members who give of their finances, time and energy in serving the Lord Jesus Christ through New Testament Pentecostal church. The trustees again would like to thank each one.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position

	
TIMOTHY MCILWRATH	ELAINE EDMONDS
CHAIRMAN	TRUSTEE SECRETARY

Date

26th June 2023.

New Testament Pentecostal Church

Northern Ireland - Charity number 100894

Annual return

Independent examiner's report to the charity trustees of New Testament Pentecostal Church

I report on the accounts of New Testament Pentecostal Church for the year ended 31 March 2024, which are set out on pages 1 to 2.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

Basis of independent examiner's report

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

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Michelle Gilchrist

Relevant professional qualification or body: Chartered Accountants Ireland

Address: 17 Kensington Gate, Belfast, BT5 6PF

Date: 25 November 2024

A handwritten signature in black ink, appearing to read 'M. Gilchrist', with a small horizontal line above the 'i'.

New Testament Pentecostal Church

Northern Ireland - Charity number 100894

Accounts

New Testament Pentecostal Church

Accounts

for the year ended 31 March 2023

New Testament Pentecostal Church

Information

Accountants

Gilchrist & Co (CA) Ltd
Chartered Accountants
17 Kensington Gate
Kensington Road
Belfast
BT5 6PF

New Testament Pentecostal Church

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Trading, profit and loss account	2
Balance sheet	3
Notes to the accounts	4 - 5

New Testament Pentecostal Church

Accountants' Report on the Unaudited Accounts to New Testament Pentecostal Church

As described on page 3 you have approved the accounts for the year ended 31 March 2023 set out on pages 2 to 5. In accordance with your instructions we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

Gilchrist & Co (CA) Ltd

Chartered Accountants
17 Kensington Gate
Kensington Road
Belfast
BT5 6PF

7 November 2023

New Testament Pentecostal Church

Trading and profit and loss account for the year ended 31 March 2023

	2023		2022	
	£	£	£	£
Income				
Member Giving		88,296		169,379
Gifts		10,008		5,649
Other Income		149,073		55,070
		<u>247,377</u>		<u>230,098</u>
Expenses				
Wages and salaries	61,726		20,910	
Staff pension costs	51		-	
Staff training	110		-	
Gifts	28,735		16,519	
Cafe Purchases	47,682		18,279	
Rates & Water	561		530	
Children & Youth Work	2,786		3,173	
Insurance	3,571		3,327	
Mission Costs	18,598		21,580	
Light and heat	7,062		4,145	
Repairs - 17 Main Street	6,586		3,154	
Repairs - 4 Harmony Way	15,729		88,803	
Printing, postage and stationery	2,594		5,926	
Telephone and fax	2,058		1,306	
Computer costs	637		212	
Minibus expenses	10,403		8,139	
Catering	2,690		2,456	
Consultancy fees	26,004		24,000	
Accountancy	360		360	
Bank charges	288		267	
Kitchen/cleaning materials	2,856		2,074	
Sundry expenses	4,279		5,876	
Subscriptions	1,543		1,219	
Depreciation on freehold property	40,000		40,000	
Depreciation on FF & Equipment	5,005		5,368	
Depreciation on motor vehicles	50		67	
		<u>(291,964)</u>		<u>(277,690)</u>
Net loss		<u><u>(44,587)</u></u>		<u><u>(47,592)</u></u>

New Testament Pentecostal Church

Balance sheet as at 31 March 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		1,907,615		1,948,756
Current assets					
Cash at bank and in hand		18,167		20,826	
Current liabilities (note 3)					
Bank loans and overdrafts		2		-	
Other creditors		1,031		245	
		1,033		245	
Net current assets			17,134		20,581
Total assets less current liabilities			1,924,749		1,969,337
Capital account					
Brought forward at 1 April 2022			1,969,336		259,429
Revaluation Reserve			-		1,757,500
Loss for the year			(44,587)		(47,592)
			1,924,749		1,969,337

I approve these accounts and confirm that I have made available all relevant records and information for their preparation.

E Edmonds

Date: 7th November 2023

New Testament Pentecostal Church
Notes to the accounts
for the year ended 31 March 2023

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention modified when necessary to include the revaluation of certain fixed assets.

1.2. Sales

Sales represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight Line over 2% Straight Line years
Fixtures, fittings and equipment	-	25% Reducing balance
Motor vehicles	-	25% Reducing balance

2. Tangible assets

	Land and buildings freehold	Equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	2,000,000	27,370	3,000	2,030,370
Additions	-	3,914	-	3,914
At 31 March 2023	2,000,000	31,284	3,000	2,034,284
Depreciation				
At 1 April 2022	67,550	11,264	2,800	81,614
Charge for the year	40,000	5,005	50	45,055
At 31 March 2023	107,550	16,269	2,850	126,669
Net book values				
At 31 March 2023	1,892,450	15,015	150	1,907,615
At 31 March 2022	1,932,450	16,106	200	1,948,756

New Testament Pentecostal Church
Notes to the accounts
for the year ended 31 March 2023

3. Current liabilities	2023	2022
	£	£
Bank loans and overdrafts	2	-
Taxes and social security costs	895	245
Other creditors	136	-
	<u>1,033</u>	<u>245</u>
	<u><u>1,033</u></u>	<u><u>245</u></u>

New Testament Pentecostal Church

Northern Ireland - Charity number 100894

Annual report



New Testament Pentecostal Church

Annual Report

for the Year to March 31st 2023

New Testament Pentecostal Church is a Registered Charity in Northern Ireland: NIC100894

www.ntcballynahinch.org

New Testament Pentecostal Church

Report of the Trustees For the Year ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

NIC100894

Registered office

17-19 Main Street

Ballynahinch

Co. Down

BT24 8DN

Trustees

Mr T McIlwrath - Chairman

Mr S Nixon

Mr B Annett

Mr B Porter

Mr D Woods

Trustee Secretary

Miss E Edmonds

Accountants

Gilchrist & Co (CA) Ltd

Chartered Accountants

17 Kensington Gate

Kensington Road

Belfast, BT5 6PF

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution.

New Testament Pentecostal Church is a registered charity, charity number NIC100894 organised by means of its constitution and operating as a church.

Trustee Selection and Management

New Testament Pentecostal Church is managed by a leadership team which consists of all the appointed trustees. The leadership team generally meets monthly to pray. The financial considerations are also discussed and reviewed. The meetings also serve as a forum to review recent activities within the church and to plan forthcoming events. Applications for

membership received are considered at meetings along with regular reports on the various areas within the church work.

The Annual report and Statement of Accounts are approved by the trustees and then presented to the members at the Annual Members Meeting.

New Trustees are appointed when appropriate. Suitable candidates, who are generally selected from within the membership of New Testament Pentecostal Church, are considered on the basis of their skills, experience and sympathy with the aims of the church. New Trustees have the opportunity of reviewing appropriate documents, including accounts as part of their induction.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The day to day running of the church is undertaken by the Pastor Timothy McIlwrath.

Risk Management

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- * Regular review by the Trustees of financial reports
- * Identification and management of risk

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of New Testament Pentecostal Church are to seek and advance the Kingdom of God in our town and wherever we are led to further the Gospel of Jesus Christ, building up the faith of Christian believers, promoting Christian education and bringing relief to the poor, the needy and the sick. The trustees also regard the guidance issued by the NI Charity Commission with regards to public benefit in considering how its aims are achieved.

During the period 1 April 2022– 31 March 2023, the church has fulfilled these objectives as set out below.

Giving to other organisations / charities who are seeking to advance the Kingdom of God, further the Gospel of Jesus Christ and build up the faith of Christian believers:

During this period we have continued to support the work of organisations / charities by way of gifts and monthly financial support. These organisations and charities represent our commitment and support locally, nationally and internationally.

Achievements and Performance

Performance against Objectives

Our performance against objectives is reflected in the activities undertaken largely by the church members of New Testament Pentecostal Church who volunteer their time, energy and money freely because of their Christian faith. The leadership and organisation of the

activity is the primary responsibility of the pastor and a small leadership team in support of the pastor.

Furthering the Gospel of Jesus Christ and Advancing the Kingdom of God

New Testament Pentecostal Church aims to advance the Kingdom of God throughout the town of Ballynahinch and wherever the Lord gives an opportunity. We seek as a fellowship to reach out to our local community in a variety of ways

1) Sunday Morning Worship and Evening Gospel Services

Held each week at 11am & 6:30pm. The church welcomes everyone irrespective of their background or community they belong to. There are some who have visited in this year and have then joined us in fellowship. We continue to thank God for his blessing on the work and the growing number of people attending the weekly meetings. Our weekly services are also live streamed conscious of those who cannot physically attend the church fellowship. Services and events are communicated through the usual avenues of social media i.e. Facebook and what's app; the café and Christian bookshop also use Instagram to communicate with the Ballynahinch community.

2) Evergreen Seniors Lunch

Held monthly, senior citizens are invited to a free lunch. The aim is to provide a caring environment where seniors can meet with others of similar age and circumstances, have a listening ear if needed and have a time of fellowship around God's word. A small team of dedicated helpers plan, cook and minister on a monthly basis.

3) Café 3:16

The fellowship's outreach 'Honesty Box' café has firmly established itself in the heart of the town as a place to meet friends, chat, and get a great cup of coffee. Open Tuesday through to Saturday each week from 9am – 4pm this work continues to grow and is appreciated in Ballynahinch. Many opportunities for ministry have resulted from the work done in the café.

4) Door to door Evangelism

Personal visits and invitations are regularly presented to homes in the Ballynahinch area. We hold an annual mission or special meeting with the purpose of inviting who do not have any contact with or attend any religious service. Also provides an opportunity to leave an invitation to the other activities of the church.

5) Lighthouse Bible Club

Weekly children's' Bible Club on Thursday evenings during school term time. Open to all children of Primary School age and attended on average by 30+ children from the church fellowship and local area. During the bible club, the children participate in action songs, games and quizzes and hear a bible story – a visit from Freddie the puppet is always enjoyed by the boys and girls and the grown-ups to!

6) Pillars Youth Fellowship & Cornerstone Young Adults

Meeting each Friday evening, Pillars Youth fellowship continues to grow in providing fellowship, teaching from God's word and a variety of activities for those aged 11-17. It has been a great encouragement to see those attending from outside the fellowship.

Cornerstone Young Adults Age 18-30

Meeting weekly, those attending are regularly encouraged in God's word and fellowship together. The emphasis is on cultivating young people who love God and His word; who care for the needs of others in the church fellowship and local community and who reach their peers with the Gospel.

7) Hope Mission Outreach

Twice weekly a dedicated team of volunteers provide hot food and drinks to the most vulnerable in Belfast city centre. Firmly established among the homeless community, this work continues to provide an opportunity of not only food but ongoing friendship and support which continues throughout the week with visits to hospital, prison and shelters. Each Sunday evening the Hope Mission van is available for those wishing to attend our evening service. This work is greatly valued and we continue to see much growth and development in this area.

Relief of sickness and financial hardship and to promote and preserve good health

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The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position

	
TIMOTHY MCILWRATH	ELAINE EDMONDS
CHAIRMAN	Trustee Secretary

Date

26th June 2023.

New Testament Pentecostal Church

Northern Ireland - Charity number 100894

Annual return

Independent examiner's report to the charity trustees of New Testament
Pentecostal Church

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- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
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Basis of independent examiner's report

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Michelle Gilchrist

Relevant professional qualification or body: Chartered Accountants Ireland

Address: 17 Kensington Gate, Belfast, BT5 6PF

Date: 7 November 2023

A handwritten signature in black ink, appearing to read 'm. gilchrist', is written below the date.