

REGISTERED COMPANY NUMBER: NI623523 (Northern Ireland)
REGISTERED CHARITY NUMBER: 100981

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2023
for
The Journey Church
(A Company Limited by Guarantee)

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

The Journey Church

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The Journey Church
Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to teach the values outlined within the Bible to better improve people's lives and give them an opportunity to put their trust in God. The charity aims to provide a regular place of worship with a sense of community and belonging for its people. It also provides activities for children and young children.

The charity aims to work locally with all sections of the community, building relationships, sharing and demonstrating the love of God. The charity is currently partnering with an organisation called Christians Against Poverty (CAP) in order to educate the local community in how to organize their finances and assist those in debt or with financial problems.

All these activities are run by volunteers, apart from the church teaching and pastoral care. The church currently employs Aaron Molesky as a temporary part time pastor within the organisation. The charity also has a part-time worship and music coordinator, training and equipping others in the area of leading worship and playing instruments. The charity also employs a part time administrator to assist with the administration of the church and to provide support to the leadership team in leading the church and caring for people.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our partnership with Links Counselling continues to grow and, in line with planning permission, we constructed four new counselling rooms, office space and new youth facilities in part of our buildings. This allows us to expand our overall reach as a church into the community with services to change lives.

Our Happy Days soft play venture has been another amazing way to connect with the local community. We are able to offer free spaces to disadvantaged families and have seen a number of people connect with the church as a result of this venture.

The charity also supports a number of overseas mission projects including a family working in Italy and an education program in Kenya. The charity also supports missionaries in Spain, Serbia, Mexico and Republic of Ireland.

The charity aimed to have over 100 regular attendees added to worship services each week. Attendance has increased in the past year and the charity continues to improve its excellent facilities.

FINANCIAL REVIEW

Financial review

The charity has a healthy cash flow and has no outstanding debts. The majority of the charity's income comes through donations from church members. A sizable amount of the charities money is set aside for local compassion work and overseas mission work. The charity has also received some grant funding from trusts that appreciate the positive impact the charity is having in the heart of their local community.

FUTURE PLANS

The charity is keen to expand its work in the heart of the local community. As well as continuing to develop the work of Happy Days and helping links counselling we also intend to pursue other ways of making a positive impact in our local area.

The Journey Church

Report of the Trustees for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The three trustees also act as directors for the charity. The charity has a joint leadership team made up of the three directors. They each have equal responsibility, authority and power in decision-making. When a unanimous decision cannot be made a majority decision is reached. Within the context of the journey church these three directors serve as leaders and are responsible for all decision-making along with the wider church leadership team.

The Journey Church has a memorandum and articles of association, the charity is constituted as a limited company by guarantee.

All trustees must pass strict criteria, they must be above reproach, have a good reputation and be responsible with money. An unanimous decision must be reached by old trustees when appointing new trustees.

All risks posed to the charity are covered by professional indemnity insurance. All appropriate procedures and systems are in place to ensure that insurance policies criteria are always complied with. The charity has a safeguarding policy in place for working with children and vulnerable adults. All volunteers within the charity are appropriately vetted.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI623523 (Northern Ireland)

Registered Charity number

100981

Registered office

Journey Church
Unit 3B Moira Road Retail Park
45 Moira Road
Lisburn
Co. Antrim
BT28 1RH

Trustees

Gary Francis Bolton Pastor (resigned 8.11.22)
Mr Samuel Joseph Bittle Building Contractor
Mr Matthew John Kennedy Builder
Mr Neil McLeese (appointed 9.9.22)

Independent Examiner

John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

The Journey Church
Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

MacCorkell Legal
Garvey Studios
8-10 Longstone Street
Lisburn
BT28 1TP

Approved by order of the board of trustees on 13 December 2023 and signed on its behalf by:

Mr Samuel Joseph Bittle - Trustee

A handwritten signature in black ink, appearing to read 'S. Bittle', written in a cursive style.

**Independent Examiner's Report to the Trustees of
The Journey Church**

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages six to fifteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

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

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

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

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.



John McCleary FCA

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim

**Independent Examiner's Report to the Trustees of
The Journey Church**

BT28 1TP

13 December 2023

The Journey Church

Statement of Financial Activities for the Year Ended 31 March 2023

				Year Ended 31.3.23 Total funds £	Period 1.7.21 to 31.3.22 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	109,553	379,225	488,778	155,201
Other income		91	5,591	5,682	12,406
Total		<u>109,644</u>	<u>384,816</u>	<u>494,460</u>	<u>167,607</u>
EXPENDITURE ON					
Charitable activities					
Direct costs		65,344	54,597	119,941	88,742
Support costs		49,940	3,352	53,292	45,664
Total		<u>115,284</u>	<u>57,949</u>	<u>173,233</u>	<u>134,406</u>
NET INCOME/(EXPENDITURE)		(5,640)	326,867	321,227	33,201
Transfers between funds	11	<u>326,961</u>	<u>(326,961)</u>	-	-
Net movement in funds		321,321	(94)	321,227	33,201
RECONCILIATION OF FUNDS					
Total funds brought forward		335,083	8,749	343,832	310,631
TOTAL FUNDS CARRIED FORWARD		<u><u>656,404</u></u>	<u><u>8,655</u></u>	<u><u>665,059</u></u>	<u><u>343,832</u></u>

The notes form part of these financial statements

The Journey Church

Balance Sheet 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	7	596,309	-	596,309	273,605
CURRENT ASSETS					
Debtors	8	60,593	1,126	61,719	63,294
Cash at bank		-	7,528	7,528	8,748
		<u>60,593</u>	<u>8,654</u>	<u>69,247</u>	<u>72,042</u>
CREDITORS					
Amounts falling due within one year	9	(497)	-	(497)	(1,815)
NET CURRENT ASSETS		<u>60,096</u>	<u>8,654</u>	<u>68,750</u>	<u>70,227</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>656,405</u>	<u>8,654</u>	<u>665,059</u>	<u>343,832</u>
NET ASSETS		<u>656,405</u>	<u>8,654</u>	<u>665,059</u>	<u>343,832</u>
FUNDS	11				
Unrestricted funds				656,405	335,083
Restricted funds				8,654	8,749
TOTAL FUNDS				<u>665,059</u>	<u>343,832</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The Journey Church

Balance Sheet - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2023 and were signed on its behalf by:

Mr Samuel Joseph Bittle - Trustee

A handwritten signature in black ink, appearing to read 'S Bittle', with a long horizontal flourish extending to the right.

The Journey Church

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Journey Church

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

	Year Ended 31.3.23 £	Period 1.7.21 to 31.3.22 £
Donations	120,764	98,968
Gift aid	33,662	20,368
Grants	334,352	35,865
	<u>488,778</u>	<u>155,201</u>

Grants received, included in the above, are as follows:

	Year Ended 31.3.23 £	Period 1.7.21 to 31.3.22 £
House of Vic-Ryn Trust Limited	125,000	-
Government Grants - CJRS	-	9,949
TBF Thompson	20,000	5,000
Grace Trust	750	2,000
Other grants	14,901	7,416
Willats Trust	7,000	7,000
SMB Trust	-	1,500
Lottery Fund	1,701	-
Walter Watson Trust	40,000	1,000
Bishop Radford Trust	-	2,000
LCF Trust	125,000	-
	<u>334,352</u>	<u>35,865</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.3.23 £	Period 1.7.21 to 31.3.22 £
Depreciation - owned assets	<u>28,541</u>	<u>22,952</u>

The Journey Church

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

4. TRUSTEES' REMUNERATION AND BENEFITS

	Year Ended 31.3.23 £	Period 1.7.21 to 31.3.22 £
Trustees' salaries	20,964	25,065
Trustees' pensions paid	1,677	2,134
	<u>22,641</u>	<u>27,199</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the period ended 31 March 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 31.3.23	Period 1.7.21 to 31.3.22
Management & Admin	2	3
	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	89,221	65,980	155,201
Other income	11,000	1,406	12,406
Total	<u>100,221</u>	<u>67,386</u>	<u>167,607</u>
EXPENDITURE ON			
Charitable activities			
Direct costs	60,327	28,415	88,742
Support costs	45,605	59	45,664
Total	<u>105,932</u>	<u>28,474</u>	<u>134,406</u>
NET INCOME/(EXPENDITURE)	(5,711)	38,912	33,201
Transfers between funds	110,738	(110,738)	-

The Journey Church

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	105,027	(71,826)	33,201
RECONCILIATION OF FUNDS			
Total funds brought forward	230,056	80,575	310,631
TOTAL FUNDS CARRIED FORWARD	<u>335,083</u>	<u>8,749</u>	<u>343,832</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 April 2022	-	326,659	38,839	365,498
Additions	350,000	-	1,245	351,245
At 31 March 2023	<u>350,000</u>	<u>326,659</u>	<u>40,084</u>	<u>716,743</u>
DEPRECIATION				
At 1 April 2022	-	75,726	16,167	91,893
Charge for year	-	25,094	3,447	28,541
At 31 March 2023	<u>-</u>	<u>100,820</u>	<u>19,614</u>	<u>120,434</u>
NET BOOK VALUE				
At 31 March 2023	<u>350,000</u>	<u>225,839</u>	<u>20,470</u>	<u>596,309</u>
At 31 March 2022	<u>-</u>	<u>250,933</u>	<u>22,672</u>	<u>273,605</u>

The Journey Church

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	40,352	53,863
Prepayments and accrued income	21,367	9,431
	<u>61,719</u>	<u>63,294</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts (see note 10)	-	333
Social security and other taxes	475	1,268
Pension account	22	214
	<u>497</u>	<u>1,815</u>

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	333
	<u>-</u>	<u>333</u>

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	335,083	(5,639)	326,961	656,405
Restricted funds				
Missionary Projects	-	(15,775)	15,775	-
Elisha (Building Project)	2,564	350,302	(350,000)	2,866
NHS Meals	128	-	(128)	-
Links	5,100	-	-	5,100
Artlife	-	(572)	572	-
Illuminate	957	(1,120)	163	-
Gary Bolton Leaving / New International	-	(6,657)	6,657	-
Happy Market Days	-	688	-	688
	<u>8,749</u>	<u>326,866</u>	<u>(326,961)</u>	<u>8,654</u>
TOTAL FUNDS	<u>343,832</u>	<u>321,227</u>	<u>-</u>	<u>665,059</u>

The Journey Church

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,644	(115,283)	(5,639)
Restricted funds			
Missionary Projects	14,680	(30,455)	(15,775)
Elisha (Building Project)	353,333	(3,031)	350,302
Cafe/Soft Play	7,000	(7,000)	-
Links	695	(695)	-
Artlife	1,701	(2,273)	(572)
Illuminate	3,120	(4,240)	(1,120)
Gary Bolton Leaving / New			
International	3,343	(10,000)	(6,657)
Happy Market Days	944	(256)	688
	<u>384,816</u>	<u>(57,950)</u>	<u>326,866</u>
TOTAL FUNDS	<u>494,460</u>	<u>(173,233)</u>	<u>321,227</u>

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	230,056	(5,711)	110,738	335,083
Restricted funds				
Missionary Projects	-	(11,643)	11,643	-
Elisha (Building Project)	-	2,564	-	2,564
Cafe/Soft Play	75,347	47,034	(122,381)	-
NHS Meals	128	-	-	128
Links	5,100	-	-	5,100
Illuminate	-	957	-	957
	<u>80,575</u>	<u>38,912</u>	<u>(110,738)</u>	<u>8,749</u>
TOTAL FUNDS	<u>310,631</u>	<u>33,201</u>	<u>-</u>	<u>343,832</u>

The Journey Church

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,221	(105,932)	(5,711)
Restricted funds			
Missionary Projects	11,877	(23,520)	(11,643)
Elisha (Building Project)	3,000	(436)	2,564
Cafe/Soft Play	50,602	(3,568)	47,034
Links	500	(500)	-
Illuminate	1,407	(450)	957
	<u>67,386</u>	<u>(28,474)</u>	<u>38,912</u>
TOTAL FUNDS	<u>167,607</u>	<u>(134,406)</u>	<u>33,201</u>

12. RELATED PARTY DISCLOSURES

Gross wages (£20,964) and pension contributions (£1,677) were paid to Gary Bolton during the course of the period for his role as Pastor. Gary Bolton was a trustee of the Charity during the period. £10,000 was donated to Gary Bolton on leaving his role as Pastor to go towards his new role with the charity New International.

Happy Days Lisburn Ltd is a wholly owned subsidiary of The Journey Church. At 31 March 2023 £40,350 was owed to The Journey Church by Happy Days Lisburn Ltd (2022 - £53,863)

The Journey Church

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Year Ended 31.3.23 £	Period 1.7.21 to 31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	120,764	98,968
Gift aid	33,662	20,368
Grants	334,352	35,865
	<hr/>	<hr/>
	488,778	155,201
Other income		
Other income	5,682	12,406
	<hr/>	<hr/>
Total incoming resources	494,460	167,607
EXPENDITURE		
Charitable activities		
Trustees' salaries	20,964	25,065
Trustees' pensions paid	1,677	2,134
Wages	23,927	26,045
Pensions	1,277	1,762
Charitable & missionary donations	51,222	28,043
Hospitality	444	1,087
Outreach material	579	97
Event expenses	5,917	849
Sundries	4,905	2,550
Travel expenses	591	810
Speaker costs	8,438	300
	<hr/>	<hr/>
	119,941	88,742
Support costs		
Finance		
Bank charges	330	167
Other		
Establishment costs	9,860	15,251
Office expenses	8,730	5,752
Carried forward	18,590	21,003

This page does not form part of the statutory financial statements

The Journey Church

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Year Ended 31.3.23 £	Period 1.7.21 to 31.3.22 £
Other		
Brought forward	18,590	21,003
Improvements to property depreciation	25,093	20,346
Fixtures and fittings depreciation	3,448	2,607
	<hr/> 47,131	<hr/> 43,956
Governance costs		
Accountancy and legal fees	5,831	1,541
	<hr/> 173,233	<hr/> 134,406
Total resources expended		
Net income	<hr/> <hr/> 321,227	<hr/> <hr/> 33,201

This page does not form part of the statutory financial statements