

Mount Calvary Pentecostal Church

Northern Ireland · Charity number 101085

Details

Status Received

Registered 2016-04-27

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 32 Ballymena Road
Ballymoney
County Antrim
Bt53 7ey
BT53 7EY

Phone 02827666005

Email ianfairley@hotmail.co.uk

Activities

Purposes: The charity's purposes ('the purposes') are to promote the benefit of the inhabitants of Ballymoney and the surrounding areas without regard to age, gender, ability, disability, ethnic identity, nationality, religion or sexual orientation and in ancillary to this by associating together the said inhabitants and the local authorities, voluntary or other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; by (a) to advance the Christian religion in the area of benefit by preaching the word of God and providing a place of worship for the service of God and the education of people in the area of benefit and for other purposes incidental to or connected with the work of a Christian church in accordance with the principles of the New Testament. (b) provide equipment and facilities for the spiritual, social and physical recreation and training of young people in Christian service for leadership with the object of improving the conditions of life of the inhabitants in the area of benefit.

What the charity does: The advancement of education, The advancement of religion, Other charitable purposes

How the charity works: Community development, Education/training, Relief of poverty, Religious activities, Welfare/benevolent, Youth development

Who the charity helps: Children (5-13 year olds), Men, Older people, Preschool (0-5 year olds), Unemployed/low income, Women, Youth (14-25 year olds)

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-01-31 | £87,759 | £55,683 | £0 | 1 |

Trustees

| Name | Role | Appointed |
|------------------------|------|-----------|
| Mr Albert Mccook | | |
| Mr Alexander Archibald | | |
| Mr Ian Fairley | | |

Mount Calvary Pentecostal Church

Northern Ireland - Charity number 101085

Accounts

MOUNT CALVARY PENTECOSTAL CHURCH, BALLYMONEY

Balance Sheet as at 31st January 2025

| | Notes | Total 2025 £ | Total 2024 £ |
|--|-------|--------------------|--------------------|
| Fixed Assets | | | |
| Tangible Fixed Assets | 2 | 749,673 | 762,828 |
| | | <u>749,673</u> | <u>762,828</u> |
| Current Assets | | | |
| Debtors | | 2,035 | 2,003 |
| Cash at bank and in hand | | 320,018 | 274,819 |
| | | <u>322,053</u> | <u>276,822</u> |
| Creditors - falling due within one year | | - | - |
| Net Current Assets | | 322,053 | 276,822 |
| Creditors - falling due after one year | | 0 | 0 |
| NET ASSETS | | <u>1,071,726</u> | <u>1,039,650</u> |
| Funds | | | |
| Unrestricted Funds | 3 | 322,053 | 276,822 |
| Restricted Funds | 3 | 749,673 | 762,828 |
| TOTAL FUNDS | | <u>1,071,726</u> | <u>1,039,650</u> |

Approved by the Trustees at a meeting on

signed on its behalf by:

Don D. Fairley

Date: 8-7-25

Alexander Bell

Date: 8/7/25

MOUNT CALVARY PENTECOSTAL CHURCH, BALLYMONEY

Statement of Financial Activities for the Year ended 31st January 2025

| | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Income | | | | |
| Tithes and Offerings | 69,210 | 0 | 69,210 | 63,792 |
| Building Fund | 0 | 7,113 | 7,113 | 8,940 |
| Special Gifts | 0 | 0 | 0 | 2,000 |
| Catering - Funerals | 0 | 0 | 0 | 1,000 |
| Income from CD's/Pens | 100 | 0 | 100 | 130 |
| Misc Fund Raising | 1,300 | 0 | 1,300 | 1,190 |
| NW200 Carparking | 0 | 0 | 0 | 0 |
| Gift Aid Reclaim | 9,116 | 0 | 9,116 | 8,391 |
| Interest Received | 0 | 0 | 0 | 0 |
| 50p Project | 0 | 0 | 0 | 0 |
| Memorials | 0 | 0 | 0 | 0 |
| Church Dinner | 920 | 0 | 920 | 750 |
| | | | 0 | |
| Total Income | 80,646 | 7,113 | 87,759 | 86,193 |
| Expenditure | | | | |
| Repairs & Maintenance | 2,468 | 0 | 2,468 | 2,381 |
| Insurance | 2,003 | 0 | 2,003 | 2,604 |
| Heat, Light & Power | 5,166 | 0 | 5,166 | 4,062 |
| Advertising/Website | 0 | 0 | 0 | 0 |
| Pastors Income | 13,100 | 0 | 13,100 | 12,000 |
| Pastors Expenses | 1,450 | 0 | 1,450 | 0 |
| Mother & Fathers Day | 105 | 0 | 105 | 0 |
| Sunday School | 541 | 0 | 541 | 255 |
| Church Dinner, BBQ & Day trip | 1,778 | 0 | 1,778 | 2,507 |
| Bank Charges | 701 | 0 | 701 | 625 |
| Cleaning/Sanitisation Supplies | | 0 | 0 | 0 |
| Stationery & Office Supplies | 772 | 0 | 772 | 646 |
| Missions | 6,562 | 0 | 6,562 | 1,000 |
| Recording Supplies | 150 | 0 | 150 | 0 |
| Accountancy Fees | 756 | 0 | 756 | 600 |
| Sundry | 1,823 | 0 | 1,823 | 1,753 |
| Speakers | 740 | 0 | 740 | 720 |
| Catering | 1,563 | 0 | 1,563 | 1,450 |
| Depreciation | 0 | 16,005 | 16,005 | 15,387 |
| Total Expenditure | 39,678 | 16,005 | 55,683 | 45,990 |
| Net Income before transfers | 40,968 | -8,892 | 32,076 | 40,203 |
| Transfers between funds | 4,263 | -4,263 | - | - |
| Net movement in funds | 45,231 | -13,155 | 32,076 | 40,203 |
| Total funds brought forward | 276,822 | 762,828 | 1,039,650 | 999,447 |
| Total funds carried forward | 322,053 | 749,673 | 1,071,726 | 1,039,650 |

MOUNT CALVARY PENTECOSTAL CHURCH, BALLYMONEY

Notes to the Financial Statements - year ended 31st January 2025

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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 Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when;

- The congregation becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources and
- The monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SOFA.

(iii) Grants and donations

Grants and donations are only included in the SOFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

EXPENDITURE AND LIABILITIES

(v) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

MOUNT CALVARY PENTECOSTAL CHURCH, BALLYMONEY

Notes to the Financial Statements - year ended 31st January 2025

ASSETS

(vi) Tangible Fixed Assets

The Church Building and Halls are recognised at cost, being the estimated fair value of the property. No depreciation has been provided on the Church Building as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year. They are valued at cost or, if gifted, at the value to the congregation on receipt.

Depreciation is recorded on all tangible fixed assets other than buildings, at rates calculated to write off the cost of each asset over its expected useful life as follows:

| | |
|----------------------------------|---------------|
| AV, Sound & Technical Equipment | over 4 years |
| Fixtures, Fittings and Equipment | over 10 years |

2 TANGIBLE FIXED ASSETS

| | Land & Buildings £ | AV, Sound & Tech Equip £ | Fixtures, Fittings & Equipment £ | Total £ |
|-------------------------|-----------------------|-----------------------------|-------------------------------------|----------------|
| Cost | | | | |
| At start of year | 731,131 | 47,639 | 34,768 | 813,538 |
| Additions | 0 | 2,220 | 630 | 2,850 |
| Disposals | - | - | - | - |
| At end of year | <u>731,131</u> | <u>49,859</u> | <u>35,398</u> | <u>816,388</u> |
| Depreciation | | | | |
| At start of year | 0 | 36,886 | 13,824 | 50,710 |
| Provision for year | 0 | 12,465 | 3,540 | 16,005 |
| Elimination on disposal | 0 | 0 | 0 | 0 |
| At end of year | <u>0</u> | <u>49,351</u> | <u>17,364</u> | <u>66,715</u> |
| Net Book Value | | | | |
| At start of year | <u>731,131</u> | <u>10,753</u> | <u>20,944</u> | <u>762,828</u> |
| At end of year | <u>731,131</u> | <u>508</u> | <u>18,034</u> | <u>749,673</u> |

3 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | Total £ |
|------------------------------|-------------------------|-----------------------|------------------|
| Tangible Fixed Assets | 0 | 749,673 | 749,673 |
| Current Assets | 322,053 | - | 322,053 |
| Creditors due after one year | - | 0 | 0 |
| | <u>322,053</u> | <u>749,673</u> | <u>1,071,726</u> |

Mount Calvary Pentecostal Church

Northern Ireland - Charity number 101085

Accounts

MOUNT CALVARY PENTECOSTAL CHURCH, BALLYMONEY

Statement of Financial Activities for the Year ended 31st January 2024

| | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Income | | | | |
| Tithes and Offerings | 63,792 | 0 | 63,792 | 61,199 |
| Building Fund | 0 | 8,940 | 8,940 | 8,379 |
| Special Gifts | 2,000 | 0 | 2,000 | 1,400 |
| Catering - Funerals | 1,000 | 0 | 1,000 | 0 |
| Income from CD's/Pens | 130 | 0 | 130 | 90 |
| Misc Fund Raising | 1,190 | 0 | 1,190 | 0 |
| NW200 Carparking | 0 | 0 | 0 | 0 |
| Gift Aid Reclaim | 8,391 | 0 | 8,391 | 9,257 |
| Interest Received | 0 | 0 | 0 | 0 |
| 50p Project | 0 | 0 | 0 | 500 |
| Memorials | 0 | 0 | 0 | 0 |
| Church Dinner | 750 | 0 | 750 | 725 |
| | | | 0 | |
| Total Income | 77,253 | 8,940 | 86,193 | 81,550 |
| Expenditure | | | | |
| Repairs & Maintenance | 0 | 2,381 | 2,381 | 2,075 |
| Insurance | 2,604 | 0 | 2,604 | 2,137 |
| Heat, Light & Power | 4,062 | 0 | 4,062 | 3,719 |
| Advertising/Website | 0 | 0 | 0 | 130 |
| Pastors Income | 12,000 | 0 | 12,000 | 12,000 |
| Piano Tuning | 0 | 0 | 0 | 0 |
| Mother & Fathers Day | 0 | 0 | 0 | 125 |
| Sunday School | 255 | 0 | 255 | 281 |
| Church Dinner, BBQ & Day trip | 2,507 | 0 | 2,507 | 2,820 |
| Bank Charges | 625 | 0 | 625 | 610 |
| Cleaning/Sanitisation Supplies | 0 | 0 | 0 | 0 |
| Stationery & Office Supplies | 646 | 0 | 646 | 778 |
| Missions | 1,000 | 0 | 1,000 | 2,700 |
| Recording Supplies | 0 | 0 | 0 | 46 |
| Accountancy Fees | 600 | 0 | 600 | 570 |
| Sundry | 1,753 | 0 | 1,753 | 1,020 |
| Speakers | 720 | 0 | 720 | 320 |
| Catering | 1,450 | 0 | 1,450 | 0 |
| Depreciation | 0 | 15,387 | 15,387 | 12,116 |
| Total Expenditure | 28,222 | 17,768 | 45,990 | 41,447 |
| Net Income before transfers | 49,031 | -8,828 | 40,203 | 40,103 |
| Transfers between funds | 6,559 | -6,559 | - | - |
| Net movement in funds | 55,590 | -15,387 | 40,203 | 40,103 |
| Total funds brought forward | 234,314 | 765,133 | 999,447 | 959,344 |
| Total funds carried forward | 289,904 | 749,746 | 1,039,650 | 999,447 |

MOUNT CALVARY PENTECOSTAL CHURCH, BALLYMONEY

Balance Sheet as at 31st January 2024

| | Notes | Total 2024 £ | Total 2023 £ |
|--|-------|--------------------|--------------------|
| Fixed Assets | | | |
| Tangible Fixed Assets | 2 | 762,828 | 765,133 |
| | | 762,828 | 765,133 |
| Current Assets | | | |
| Debtors | | 2,003 | 1,754 |
| Cash at bank and in hand | | 274,819 | 232,560 |
| | | 276,822 | 234,314 |
| Creditors - falling due within one year | | - | - |
| Net Current Assets | | 276,822 | 234,314 |
| Creditors - falling due after one year | | 0 | 0 |
| | | - | - |
| NET ASSETS | | 1,039,650 | 999,447 |
| Funds | | | |
| Unrestricted Funds | 3 | 276,822 | 234,314 |
| Restricted Funds | 3 | 762,828 | 765,133 |
| TOTAL FUNDS | | 1,039,650 | 999,447 |

Approved by the Trustees at a meeting on

signed on its behalf by:

Ilse Ashikh

Don Davily

Date: 3-1-24

Date: 3-1-24

MOUNT CALVARY PENTECOSTAL CHURCH, BALLYMONEY

Notes to the Financial Statements - year ended 31st January 2024

ASSETS

(vi) Tangible Fixed Assets

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Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year. They are valued at cost or, if gifted, at the value to the congregation on receipt.

Depreciation is recorded on all tangible fixed assets other than buildings, at rates calculated to write off the cost of each asset over its expected useful life as follows:

| | |
|----------------------------------|---------------|
| AV, Sound & Technical Equipment | over 4 years |
| Fixtures, Fittings and Equipment | over 10 years |

2 TANGIBLE FIXED ASSETS

| | Land & Buildings £ | AV, Sound & Tech Equip £ | Fixtures, Fittings & Equipment £ | Total £ |
|-------------------------|-----------------------|-----------------------------|-------------------------------------|----------------|
| Cost | | | | |
| At start of year | 731,131 | 34,557 | 34,768 | 800,456 |
| Additions | 0 | 13,082 | 0 | 13,082 |
| Disposals | - | - | - | - |
| At end of year | <u>731,131</u> | <u>47,639</u> | <u>34,768</u> | <u>813,538</u> |
| Depreciation | | | | |
| At start of year | 0 | 24,976 | 10,347 | 35,323 |
| Provision for year | 0 | 11,910 | 3,477 | 15,387 |
| Elimination on disposal | 0 | 0 | 0 | 0 |
| At end of year | <u>0</u> | <u>36,886</u> | <u>13,824</u> | <u>50,710</u> |
| Net Book Value | | | | |
| At start of year | <u>731,131</u> | <u>9,581</u> | <u>24,421</u> | <u>765,133</u> |
| At end of year | <u>731,131</u> | <u>10,753</u> | <u>20,944</u> | <u>762,828</u> |

3 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | Total £ |
|------------------------------|-------------------------|-----------------------|------------------|
| Tangible Fixed Assets | 0 | 762,828 | 762,828 |
| Current Assets | 276,822 | - | 276,822 |
| Creditors due after one year | - | 0 | 0 |
| | <u>276,822</u> | <u>762,828</u> | <u>1,039,650</u> |

Mount Calvary Pentecostal Church

Northern Ireland - Charity number 101085

Annual report

MOUNT CALVARY PENTECOSTAL CHURCH BALLYMONEY**TRUSTEE'S ANNUAL REPORT****YEAR ENDING 31ST JANUARY 2024**

The trustees present their report and the unaudited account of the charity for the year ending 31th January 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|------------------------------------|--|
| Registered charity name | Mount Calvary Pentecostal Church |
| Charity registration number | XR99216 |
| Principal office | 11 Kirk Park, Ballymoney BT53 6PF |

The Trustees

The trustees who served the charity during the period were as follows.

Alex Archibald, , Albert McCook, Ian Fairley,

Secretary. **Ian Fairley**

Independent examiner. **John McMullan**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governance and management of the Mount Calvary Pentecostal Church is made up of trustees, Pastor and Deacon and Elder Board. All decisions regarding church affairs and how church funds are spent is handled by the church board.

OBJECTIVE, AND ACTIVITIES

Mount Calvary Pentecostal Church continues to glorify God, we preach the Gospel of Christ to everyone to make a difference in individual lives and our community.

MOUNT CALVARY PENTECOSTAL CHURCH

TRUSTEE'S ANNUAL (CONTINUED)

YEAR ENDING 31ST JANUARY 2024

ACHIEVEMENTS AND PERFORMANCE

We believe we have turned the corner after Covid we have more young people at our young fellowship evenings.

That includes many young people outside our church members, we have had to divide our Mission 66 young people's night into three age groups. This runs from September to May.

This includes games, epilogue and prayer, for all young people who wish to come. We run a Sunday School each Sunday for all ages, both organizations are very successful. We are finishing with a barbeque for all the young people.

We have reach out to all with the Gospel message, we very much encourage fellowship we meet and pray for each other and the province and support unity. During the whole year we have fellowship and fun evenings for all ages, and have just had our annual bus trip for all ages, which was very successful.

FELLOWSHIP EVENINGS

We have starts again supper from time to time after the evening service, this is a great way to have fellowship and getting to know each other. As I said in my last report there are ninety new houses already built beside the church and we hope to invite as many as possible to come and join us.

WORSHIP TEAM

We encourage our young people to be involved and some of them lead the worship in our church, our young people are very passionate about getting involved and we encourage that.

OUR VISION

We aim to continue to evangelise the area around us, to see young people off the streets and into the fellowship and having them to realise that there is more to life than drink and drugs, many already have come in and have come to faith in the lord Jesus, which have changed their lives completely.

MOUNT CALVARY PENTECOSTAL CHURCH

TRUSTEE'S ANNUAL (CONTINUED)

YEAR ENDING 31ST JANUARY 2024

ACHIEVEMENTS AND PERFORMANCE

We believe we have turned the corner after Covid we have more young people at our young fellowship evenings.

That includes many young people outside our church members, we have had to divide our Mission 66 young people's night into three age groups. This runs from September to May.

This includes games, epilogue and prayer, for all young people who wish to come. We run a Sunday School each Sunday for all ages, both organizations are very successful. We are finishing with a barbeque for all the young people.

We have reach out to all with the Gospel message, we very much encourage fellowship we meet and pray for each other and the province and support unity. During the whole year we have fellowship and fun evenings for all ages, and have just had our annual bus trip for all ages, which was very successful.

FELLOWSHIP EVENINGS

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WORSHIP TEAM

We encourage our young people to be involved and some of them lead the worship in our church, our young people are very passionate about getting involved and we encourage that.

OUR VISION

We aim to continue to evangelise the area around us, to see young people off the streets and into the fellowship and having them to realise that there is more to life than drink and drugs, many already have come in and have come to faith in the lord Jesus, which have changed their lives completely.

There are many people in our town young and old, who are looking for help and want a change in their lives and it is our plan to reach as many as possible with this message.

Many young people are so messed up and are crying out for help, and we hope to fill that gap during 2025.

We have already had our annual outing for the young people and a Barbeque evening as well.

We feel that we carry on as we are its working, so why change it.

I am adding our Accountants financial Report to this document.

Mount Calvary Pentecostal Church

Northern Ireland - Charity number 101085

Annual return

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
MOUNT CALVARY PENTECOSTAL CHURCH**

I report on the accounts for the year ended 31 January 2024.

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 :-

1. Examine the accounts under section 65 of the Charities Act
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. 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 for concern:

1. that the 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 Charities Commission for Northern Ireland, I have found no matters that require drawing to your attention.

John McMullan

John McMullan ACMA CGMA
CHARTERED MANAGEMENT ACCOUNTANT
5c High Street, Ballymoney, BT53 6AH

Date: *6th July 2024*

Mount Calvary Pentecostal Church

Northern Ireland - Charity number 101085

Accounts

MOUNT CALVARY PENTECOSTAL CHURCH, BALLYMONEY

Statement of Financial Activities for the Year ended 31st January 2023

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Income | | | | |
| Tithes and Offerings | 61,199 | 0 | 61,199 | 60,082 |
| Building Fund | 0 | 8,379 | 8,379 | 8,725 |
| Special Gifts | 1,400 | 0 | 1,400 | 3,600 |
| Building Fund Boxes | 0 | 0 | 0 | 0 |
| Income from CD's/Pens | 90 | 0 | 90 | 0 |
| Misc Fund Raising | 0 | 0 | 0 | 100 |
| NW200 Carparking | 0 | 0 | 0 | 0 |
| Gift Aid Reclaim | 9,257 | 0 | 9,257 | 7,673 |
| Interest Received | 0 | 0 | 0 | 0 |
| 50p Project | 500 | 0 | 500 | 1,000 |
| Memorials | 0 | 0 | 0 | 475 |
| Church Dinner | 725 | 0 | 725 | 0 |
| Total Income | 73,171 | 8,379 | 81,550 | 81,655 |
| Expenditure | | | | |
| Repairs & Maintenance | 0 | 2,075 | 2,075 | 1,628 |
| Insurance | 2,137 | 0 | 2,137 | 1,955 |
| Heat, Light & Power | 3,719 | 0 | 3,719 | 1,916 |
| Advertising/Website | 130 | 0 | 130 | 90 |
| Pastors Income | 12,000 | 0 | 12,000 | 11,700 |
| Piano Tuning | 0 | 0 | 0 | 0 |
| Mother & Fathers Day | 125 | 0 | 125 | 0 |
| Sunday School | 281 | 0 | 281 | 0 |
| Church Dinner, BBQ & Day trip | 2,820 | 0 | 2,820 | 0 |
| Bank Charges | 610 | 0 | 610 | 599 |
| Cleaning/Sanitisation Supplies | 0 | 0 | 0 | 0 |
| Stationery & Office Supplies | 778 | 0 | 778 | 500 |
| Missions | 2,700 | 0 | 2,700 | 5,500 |
| Recording Supplies | 46 | 0 | 46 | 101 |
| Accountancy Fees | 570 | 0 | 570 | 540 |
| Sundry | 1,020 | 0 | 1,020 | 498 |
| Speakers | 320 | 0 | 320 | 160 |
| Depreciation | 0 | 12,116 | 12,116 | 12,116 |
| Total Expenditure | 27,256 | 14,191 | 41,447 | 37,303 |
| Net Income before transfers | 45,915 | -5,812 | 40,103 | 44,352 |
| Transfers between funds | 6,304 | -6,304 | - | - |
| Net movement in funds | 52,219 | -12,116 | 40,103 | 44,352 |
| Total funds brought forward | 182,095 | 777,249 | 959,344 | 914,992 |
| Total funds carried forward | 234,314 | 765,133 | 999,447 | 959,344 |

MOUNT CALVARY PENTECOSTAL CHURCH, BALLYMONEY

Notes to the Financial Statements - year ended 31st January 2023

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when;
The congregation becomes entitled to the resources;
The trustees are virtually certain they will receive the resources and
The monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SOFA.

(iii) Grants and donations

Grants and donations are only included in the SOFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

EXPENDITURE AND LIABILITIES

(v) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

MOUNT CALVARY PENTECOSTAL CHURCH, BALLYMONEY

Notes to the Financial Statements - year ended 31st January 2023

ASSETS

(vi) Tangible Fixed Assets

The Church Building and Halls are recognised at cost, being the estimated fair value of the property. No depreciation has been provided on the Church Building as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year. They are valued at cost or, if gifted, at the value to the congregation on receipt.

Depreciation is recorded on all tangible fixed assets other than buildings, at rates calculated to write off the cost of each asset over its expected useful life as follows:

| | |
|----------------------------------|---------------|
| AV, Sound & Technical Equipment | over 4 years |
| Fixtures, Fittings and Equipment | over 10 years |

2 TANGIBLE FIXED ASSETS

| | Land & Buildings £ | AV, Sound & Tech Equip £ | Fixtures, Fittings & Equipment £ | Total £ |
|-------------------------|--------------------------|--------------------------------|---|----------------|
| Cost | | | | |
| At start of year | 731,131 | 34,557 | 34,768 | 800,456 |
| Additions | 0 | 0 | 0 | 0 |
| Disposals | - | - | - | - |
| At end of year | <u>731,131</u> | <u>34,557</u> | <u>34,768</u> | <u>800,456</u> |
| Depreciation | | | | |
| At start of year | 0 | 16,337 | 6,870 | 23,207 |
| Provision for year | 0 | 8,639 | 3,477 | 12,116 |
| Elimination on disposal | 0 | 0 | 0 | 0 |
| At end of year | <u>0</u> | <u>24,976</u> | <u>10,347</u> | <u>35,323</u> |
| Net Book Value | | | | |
| At start of year | <u>731,131</u> | <u>18,220</u> | <u>27,898</u> | <u>777,249</u> |
| At end of year | <u>731,131</u> | <u>9,581</u> | <u>24,421</u> | <u>765,133</u> |

3 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | Total £ |
|------------------------------|----------------------------|--------------------------|----------------|
| Tangible Fixed Assets | 0 | 765,133 | 765,133 |
| Current Assets | 234,314 | - | 234,314 |
| Creditors due after one year | - | 0 | 0 |
| | <u>234,314</u> | <u>765,133</u> | <u>999,447</u> |

MOUNT CALVARY PENTECOSTAL CHURCH, BALLYMONEY

Balance Sheet as at 31st January 2023

| | Notes | Total 2023 £ | Total 2022 £ |
|--|-------|--------------------|--------------------|
| Fixed Assets | | | |
| Tangible Fixed Assets | 2 | 765,133 | 777,249 |
| | | <u>765,133</u> | <u>777,249</u> |
| Current Assets | | | |
| Debtors | | 1,754 | 1,577 |
| Cash at bank and in hand | | 232,560 | 180,518 |
| | | <u>234,314</u> | <u>182,095</u> |
| Creditors - falling due within one year | | - | - |
| Net Current Assets | | 999,447 | 959,344 |
| Creditors - falling due after one year | | 0 | 0 |
| | | <u>999,447</u> | <u>959,344</u> |
| NET ASSETS | | <u>999,447</u> | <u>959,344</u> |
| Funds | | | |
| Unrestricted Funds | 3 | 234,314 | 182,095 |
| Restricted Funds | 3 | 765,133 | 777,249 |
| TOTAL FUNDS | | <u>999,447</u> | <u>959,344</u> |

Approved by the Trustees at a meeting on

signed on its behalf by:

Jan Fairley

Alan Ansell

Date: 22-05-23

Date: 22.05.23.

Mount Calvary Pentecostal Church

Northern Ireland - Charity number 101085

Annual report

**MOUNT CALVARY PENTECOSTAL CHURCH BALLYMONEY
TRUSTEE'S ANNUAL REPORT
YEAR ENDING 31ST JANUARY 2023**

The trustees present their report and the unaudited account of the charity for the year ending 31th January 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|------------------------------------|--|
| Registered charity name | Mount Calvary Pentecostal Church |
| Charity registration number | XR99216 |
| Principal office | 11 Kirk Park, Ballymoney BT53 6PF |

The Trustees

The trustees who served the charity during the period were as follows. Alex Archibald, , Albert McCook, Ian Fairley, Mark Bloomfield.

| | |
|------------------------------|--------------------|
| Secretary. | Ian Fairley |
| Independent examiner. | |

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governance and management of the Mount Calvary Pentecostal Church is made up of trustees, Pastor and Deacon and Elder Board. All decisions regarding church affairs and how church funds are spent is handled by the church board.

OBJECTIVE, AND ACTIVITIES

Mount Calvary Pentecostal Church continues to glorify God, we preach the Gospel of Christ to everyone to make a difference in individual lives and our community.

ACHIEVEMENTS AND PERFORMANCE

Our young people's activities has grown greatly after coved, we have had to divide our Mission 66 young people's night into three age groups. This runs from September to May. This includes games, epilogue and prayer, for all young people who wish to come. We run a Sunday School each Sunday for all ages, both organizations are very successful. We are finishing with a barbeque for all the young people.

We have reach out to all with the Gospel message, we very much encourage fellowship we meet and pray for each other and the province

and support unity. During the whole year we have fellowship and fun evenings for all ages and have just had our annual bus trip for all ages, which was very successful.

FELLOWSHIP EVENINGS

We have starts again supper from time to time after the evening service, this is a great way to have fellowship and getting to know each other. As I said in my last report there are ninety new houses already built beside the church and we hope to invite as many as possible to come and join us.

WORSHIP TEAM

We encourage our young people to be involved and some of them lead the worship in our church, our young people are very passionate about getting involved and we encourage that.

OUR VISION

We aim to continue to evangelise the area around us, to see young people off the streets and into the fellowship and having them to realise that there is more to life than drink and drugs, many already have come in and have come to faith in the lord Jesus, which have changed their lives completely.

There are many people in our town young and old, who are looking for help and want a change in their lives and it is our plan to reach as many as possible with this message. Many young people are so messed up and are crying out for help, and we hope to fill that gap during 2023/24

Mount Calvary Pentecostal Church

Northern Ireland - Charity number 101085

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MOUNT CALVARY PENTECOSTAL CHURCH

I report on the accounts for the year ended 31 January 2023.

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 :-

1. Examine the accounts under section 65 of the Charities Act
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. 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 for concern:

1. that the 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 Charities Commission for Northern Ireland, I have found no matters that require drawing to your attention.

John McMullan ACMA CGMA
CHARTERED MANAGEMENT ACCOUNTANT
5c High Street, Ballymoney, BT53 6AH

Date :