

AMI Ireland

Northern Ireland · Charity number 101398

Details

Known as	Acts Ministries International Ireland
Status	Received
Registered	2015-02-04
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	12 Craiglunds Manor Newtownabbey Bt36 5fg BT36 5FG
Phone	07753304120
Email	ami-ireland@ami12.com

Activities

Purposes: The Charity is established for the advancement of the Christian religion in Northern Ireland and throughout the world. The Charity's objects are to: a. preach the Gospel; b. encourage Christian living and the moral and ethical standards inherent therein; c. promote and support missionary endeavours; and d. contribute to the spiritual and moral education of Christians.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£53,184	£83,642	£0	0

Trustees

Name	Role	Appointed
Mr Andrew Montgomery		
Mr Colin Woodward		
Mrs Hilary Montgomery		

AMI Ireland

Northern Ireland - Charity number 101398

Accounts

Charity Registration No.101398

Company Registration No. NI626366 (Northern Ireland)

AMI IRELAND

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

AMI IRELAND

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AMI IRELAND

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Directors	Andrew Montgomery Hilary Montgomery Colin Woodward
Charity number	101398
Company number	NI626366
Principal address	19 The Cairn Upper Station Road Greenisland Co Antrim BT38 8ZT
Registered office	19 The Cairn Upper Station Road Greenisland Co Antrim BT38 8ZT
Independent accountant	Johnston Kennedy DFK 10 Pilots View Heron Road Belfast BT3 9LE

AMI IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The directors present their report and accounts for the year ended 31 December 2024.

Objectives and activities

The Charity is established for the advancement of the Christian religion in Northern Ireland and throughout the world. The objectives are to; preach the Gospel, encourage Christian living and the moral and ethical standards inherent therein, promote and support missionary endeavours and contribute to the spiritual and moral education of Christians.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the company should undertake.

Achievements and performance

Destination Church Belfast continued to develop its ministry activities inclusive of a course on Biblical mental health entitled "Mind Matters".

AMI Ireland Intern Programme continued to train and equip local churches and individuals.

Financial review

The training and education division of the charity generated a net deficit of £303 during the year.

Destination Church Belfast generated a net deficit of £31,155 during the year.

Unrestricted reserves at the year end amounted to £174,103.

The company's reserve policy is to accumulate sufficient unrestricted reserves to provide resources to launch an employed ministry team.

Structure, governance and management

The charity is a company limited by guarantee without share capital and is governed in accordance with its Memorandum and Articles of Association.

The charity is registered with the Charity Commission for Northern Ireland.

The directors who served during the year and up to the date of signature of the financial statements were:

Andrew Montgomery
Hilary Montgomery
Colin Woodward

The first directors were appointed by the leaders of Acts Ministry International. The directors received induction training and mentoring from Acts Ministries International. Their vision was to establish a ministry in Northern Ireland.

None of the directors has any beneficial interest in the assets of the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors oversee the day to day operations of the company and the board meets formally on a quarterly basis to review operations and develop the strategic direction of the company.

No emoluments were paid to directors during the year.

AMI IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of directors responsibilities

The directors, who also act as trustees for the charitable activities of AMI Ireland Ltd, are responsible for preparing the Directors Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

Political and charitable donations

During the year the company did not make any political or charitable donations.

Special provisions relating to small companies

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The directors report was approved by the Board of Directors.

Andrew Montgomery

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Andrew Montgomery
Director

Dated: 29 September 2025

AMI IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF AMI IRELAND

In accordance with the engagement letter dated 4 December 2017, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of AMI Ireland for the year ended 31 December 2024, set out on pages 5 to 11 from the accounting records and information and explanations you have given to us.

Respective responsibilities of Directors and Examiner

As the directors of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied us that the accounts of the company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charities 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 these records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as charity trustees concerning any such matter.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1) accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006 Act; or
- 2) the financial statements do not accord with those records; or
- 3) the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4) that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiners' Statement

We have completed our 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, we have found no matters the require drawing to your attention.

James Gage

.....

James Gage FCA
For and on behalf of
Johnston Kennedy DFK
10 Pilots View
Heron Road
Belfast
BT3 9LE

Dated: 29 September 2025

AMI IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	2023
		Unrestricted funds	Unrestricted funds
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	2	53,184	50,934
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	3	84,642	71,303
		<hr/>	<hr/>
Net movement in funds		(31,458)	(20,369)
Fund balances at 1 January 2024		205,561	225,930
		<hr/>	<hr/>
Fund balances at 31 December 2024		174,103	205,561
		<hr/> <hr/>	<hr/> <hr/>

Incoming resources and resources expended

All incoming resources and resources expended disclosed as unrestricted have not been designated for any specific purpose.

Continuing operations

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

Total comprehensive income

There is no other comprehensive income to report in addition to the net income for the financial year.

Historical cost

The results as disclosed in the statement of financial activities and the retained funds for the year have been presented on an historical cost basis.

Companies Act 2006

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 7 to 11 form part of these financial statements
Compiled without audit or independent verification - refer to independent examiners' report

AMI IRELAND

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	6		89,165		104,148
Current assets					
Cash at bank and in hand		103,737		118,852	
Creditors: amounts falling due within one year	7	(18,799)		(17,439)	
Net current assets			84,938		101,413
Total assets less current liabilities			174,103		205,561
Income funds					
Unrestricted funds	8		174,103		205,561
			174,103		205,561

Directors' statement in respect of the financial statements

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard 102 Section 1A - Small Entities.

The financial statements were approved and signed by the Directors and authorised for issue on 29 September 2025

Andrew Montgomery

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Andrew Montgomery

Director

Company Registration No. NI626366

**The notes on pages 7 to 11 form part of these financial statements
Compiled without audit or independent verification - refer to independent accountants' report**

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

1.1 General information and basis of preparation

AMI Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 19 The Cairn, Upper Station Road, Greenisland, Co Antrim, BT38 8ZT.

The accounts have been prepared in accordance with the the Companies Act 2006 and "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)" (second edition - October 2019), the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice as it applies from 1 January 2019. The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities applying FRS 102 (Second edition) not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered, and has been classified under headings that aggregate all the costs relating to the category.

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% Straight line
Equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Operating creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Operating creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.9 Taxation

The company is a registered charity and is not liable to tax on surpluses generated or investment income derived from activities within the scope of the charitable objectives.

2 Donations and legacies

	2024	2023
	£	£
Donations and gifts - DCB	41,160	39,056
Donation and gifts - AMI	3,190	3,385
Gift aid tax reclaim	8,834	8,493
	<u>53,184</u>	<u>50,934</u>

3 Charitable activities

	Activities	Support costs	Total 2024	Total 2023
	£	£	£	£
Charitable expenditure - AMI	3,073	920	3,993	4,762
Charitable expenditure - DCB	80,011	638	80,649	66,541
	<u>83,084</u>	<u>1,558</u>	<u>84,642</u>	<u>71,303</u>

4 Directors

None of the directors (or any persons connected with them) received any remuneration during the year, however 3 directors received honoraria payments totalling £9,050 for the year:

- Andrew Montgomery: £4,200 Honorarium
- Colin Woodward: £4,850 Honorarium

As well as the honoraria received they also were paid the following expenses:

- Andrew Montgomery: £281 for mileage and general expenses
- Colin Woodward: £238 for mileage and general expenses

5 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	<u>-</u>	<u>-</u>

No employees were paid remuneration during in the year.

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Tangible fixed assets

	Leasehold improvements	Equipment	Total
	£	£	£
Cost			
At 1 January 2024	91,105	34,026	125,131
Additions	-	318	318
At 31 December 2024	<u>91,105</u>	<u>34,344</u>	<u>125,449</u>
Depreciation			
At 1 January 2024	10,615	10,368	20,983
Depreciation charged in the year	9,112	6,189	15,301
At 31 December 2024	<u>19,727</u>	<u>16,557</u>	<u>36,284</u>
Net book value			
At 31 December 2024	<u>71,378</u>	<u>17,787</u>	<u>89,165</u>
At 31 December 2023	<u>80,490</u>	<u>23,658</u>	<u>104,148</u>

7 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	18,799	17,439

8 Unrestricted income funds

	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£
Unrestricted funds	205,561	53,184	(84,642)	174,103

9 Analysis of net assets between funds

	Total 2024	Total 2023
	£	£
Fund balances at 31 December 2024 are represented by:		
Tangible assets	89,165	104,148
Current assets/(liabilities)	84,938	101,413
	<u>174,103</u>	<u>205,561</u>

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

10 Financial commitments

The company had no financial commitments at 31 December 2024 or 31 December 2023.

11 Capital commitments

The company had no capital commitments at 31 December 2024 or 31 December 2023.

12 Control

The directors control the company.

AMI Ireland

Northern Ireland - Charity number 101398

Accounts

Charity Registration No.101398

Company Registration No. NI626366 (Northern Ireland)

AMI IRELAND

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

AMI IRELAND

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AMI IRELAND

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Directors	Andrew Montgomery Hilary Montgomery Colin Woodward
Charity number	101398
Company number	NI626366
Principal address	19 The Cairn Upper Station Road Greenisland Co Antrim BT38 8ZT
Registered office	19 The Cairn Upper Station Road Greenisland Co Antrim BT38 8ZT
Independent accountant	Johnston Kennedy DFK 10 Pilots View Heron Road Belfast BT3 9LE

AMI IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The directors present their report and accounts for the year ended 31 December 2023.

Objectives and activities

The Charity is established for the advancement of the Christian religion in Northern Ireland and throughout the world. The objectives are to; preach the Gospel, encourage Christian living and the moral and ethical standards inherent therein, promote and support missionary endeavours and contribute to the spiritual and moral education of Christians.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the company should undertake.

Achievements and performance

Destination Church Belfast completed their first year at the new venue in Central Park Mallusk. The venue has potential for growth and additional activities which we are developing.

AMI Ireland Intern Programme restarted its public meetings in 2023, hosting in the new venue.

Financial review

The training and education division of the charity generated a net deficit of £884 during the year.

Destination Church Belfast generated a net deficit of £19,485 during the year.

Unrestricted reserves at the year end amounted to £205,561.

The company's reserve policy is to accumulate sufficient unrestricted reserves to provide resources to launch an employed ministry team.

Structure, governance and management

The charity is a company limited by guarantee without share capital and is governed in accordance with its Memorandum and Articles of Association.

The charity is registered with the Charity Commission for Northern Ireland.

The directors who served during the year and up to the date of signature of the financial statements were:

Andrew Montgomery
Hilary Montgomery
Colin Woodward

The first directors were appointed by the leaders of Acts Ministry International. The directors received induction training and mentoring from Acts Ministries International. Their vision was to establish a ministry in Northern Ireland.

None of the directors has any beneficial interest in the assets of the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors oversee the day to day operations of the company and the board meets formally on a quarterly basis to review operations and develop the strategic direction of the company.

No emoluments were paid to directors during the year.

AMI IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of directors responsibilities

The directors, who also act as trustees for the charitable activities of AMI Ireland Ltd, are responsible for preparing the Directors Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

Political and charitable donations

During the year the company did not make any political or charitable donations.

Special provisions relating to small companies

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The directors report was approved by the Board of Directors.


.....
Andrew Montgomery
Director

Dated: 28/9/24
.....

AMI IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF AMI IRELAND

In accordance with the engagement letter dated 4 December 2017, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of AMI Ireland for the year ended 31 December 2023, set out on pages 5 to 11 from the accounting records and information and explanations you have given to us.

Respective responsibilities of Directors and Examiner

As the directors of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied us that the accounts of the company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charities 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 these records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as charity trustees concerning any such matter.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1) accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006 Act; or
- 2) the financial statements do not accord with those records; or
- 3) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4) that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiners' Statement

We have completed our 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, we have found no matters the require drawing to your attention.



.....
James Gage FCA
For and on behalf of
Johnston Kennedy DFK
10 Pilots View
Heron Road
Belfast
BT3 9LE

Dated:*28/9/24*.....

AMI IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		2023 Unrestricted funds £	2022 Unrestricted funds £
	Notes		
Income from:			
Donations and legacies	2	50,934	45,868
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	3	71,303	40,739
		<hr/>	<hr/>
Net movement in funds		(20,369)	5,129
Fund balances at 1 January 2023		225,930	220,801
		<hr/>	<hr/>
Fund balances at 31 December 2023		205,561	225,930
		<hr/> <hr/>	<hr/> <hr/>

Incoming resources and resources expended

All incoming resources and resources expended disclosed as unrestricted have not been designated for any specific purpose.

Continuing operations

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

Total comprehensive income

There is no other comprehensive income to report in addition to the net income for the financial year.

Historical cost

The results as disclosed in the statement of financial activities and the retained funds for the year have been presented on an historical cost basis.

Companies Act 2006

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 7 to 11 form part of these financial statements
Compiled without audit or independent verification - refer to independent examiners' report

AMI IRELAND

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6		104,148		93,197
Current assets					
Cash at bank and in hand		118,852		135,766	
Creditors: amounts falling due within one year	7	(17,439)		(3,033)	
Net current assets			101,413		132,733
Total assets less current liabilities			205,561		225,930
Income funds					
Unrestricted funds	8		205,561		225,930
			205,561		225,930

Directors' statement in respect of the financial statements

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard 102 Section 1A - Small Entities.

The financial statements were approved and signed by the Directors and authorised for issue on 28/1/24


Andrew Montgomery
Director

Company Registration No. NI626366

The notes on pages 7 to 11 form part of these financial statements
Compiled without audit or independent verification - refer to independent accountants' report

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

1.1 General information and basis of preparation

AMI Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 19 The Cairn, Upper Station Road, Greenisland, Co Antrim, BT38 8ZT.

The accounts have been prepared in accordance with the the Companies Act 2006 and "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)" (second edition - October 2019), the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice as it applies from 1 January 2019. The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities applying FRS 102 (Second edition) not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered, and has been classified under headings that aggregate all the costs relating to the category.

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% Straight line
Equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Operating creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Operating creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.9 Taxation

The company is a registered charity and is not liable to tax on surpluses generated or investment income derived from activities within the scope of the charitable objectives.

2 Donations and legacies

	2023	2022
	£	£
Donations and gifts - DCB	39,056	34,389
Donation and gifts - AMI	3,385	2,970
Gift aid tax reclaim	8,493	8,509
	<u>50,934</u>	<u>45,868</u>

3 Charitable activities

	Activities	Support costs	Total 2023	Total 2022
	£	£	£	£
Charitable expenditure - AMI	3,787	975	4,762	4,013
Charitable expenditure - DCB	65,859	682	66,541	36,726
	<u>69,646</u>	<u>1,657</u>	<u>71,303</u>	<u>40,739</u>

4 Directors

None of the directors (or any persons connected with them) received any remuneration during the year, however 3 directors received honoraria payments totalling £9,000 for the year:

- Andrew Montgomery: £4,200 Honorarium
- Colin Woodward: £4,800 Honorarium

As well as the honoraria received they also were paid the following expenses:

- Andrew Montgomery: £496 for mileage and general expenses
- Colin Woodward: £533 for mileage and general expenses

5 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

No employees were paid remuneration during in the year.

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Tangible fixed assets

	Leasehold improvements	Equipment	Total
	£	£	£
Cost			
At 1 January 2023	74,402	25,043	99,445
Additions	16,703	9,016	25,719
Disposals	-	(33)	(33)
	<u>91,105</u>	<u>34,026</u>	<u>125,131</u>
Depreciation			
At 1 January 2023	1,759	4,489	6,248
Depreciation charged in the year	8,856	5,879	14,735
	<u>10,615</u>	<u>10,368</u>	<u>20,983</u>
Net book value			
At 31 December 2023	<u>80,490</u>	<u>23,658</u>	<u>104,148</u>
At 31 December 2022	<u>72,643</u>	<u>20,554</u>	<u>93,197</u>

7 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	<u>17,439</u>	<u>3,033</u>

8 Unrestricted income funds

	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£
Unrestricted funds	<u>225,930</u>	<u>50,934</u>	<u>(71,303)</u>	<u>205,561</u>

9 Analysis of net assets between funds

	Total 2023	Total 2022
	£	£
Fund balances at 31 December 2023 are represented by:		
Tangible assets	104,148	93,197
Current assets/(liabilities)	101,413	132,733
	<u>205,561</u>	<u>225,930</u>

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2023***

10 Financial commitments

The company had no financial commitments at 31 December 2023 or 31 December 2022.

11 Capital commitments

The company had no capital commitments at 31 December 2023 or 31 December 2022.

12 Control

The directors control the company.

AMI Ireland

Northern Ireland - Charity number 101398

Annual report

AMI IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The directors present their report and accounts for the year ended 31 December 2023.

Objectives and activities

The Charity is established for the advancement of the Christian religion in Northern Ireland and throughout the world. The objectives are to; preach the Gospel, encourage Christian living and the moral and ethical standards inherent therein, promote and support missionary endeavours and contribute to the spiritual and moral education of Christians.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the company should undertake.

Achievements and performance

Destination Church Belfast completed their first year at the new venue in Central Park Mallusk. The venue has potential for growth and additional activities which we are developing.

AMI Ireland Intern Programme restarted its public meetings in 2023, hosting in the new venue.

Financial review

The training and education division of the charity generated a net deficit of £884 during the year.

Destination Church Belfast generated a net deficit of £19,485 during the year.

Unrestricted reserves at the year end amounted to £205,561.

The company's reserve policy is to accumulate sufficient unrestricted reserves to provide resources to launch an employed ministry team.

Structure, governance and management

The charity is a company limited by guarantee without share capital and is governed in accordance with its Memorandum and Articles of Association.

The charity is registered with the Charity Commission for Northern Ireland.

The directors who served during the year and up to the date of signature of the financial statements were:

Andrew Montgomery
Hilary Montgomery
Colin Woodward

The first directors were appointed by the leaders of Acts Ministry International. The directors received induction training and mentoring from Acts Ministries International. Their vision was to establish a ministry in Northern Ireland.

None of the directors has any beneficial interest in the assets of the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors oversee the day to day operations of the company and the board meets formally on a quarterly basis to review operations and develop the strategic direction of the company.

No emoluments were paid to directors during the year.

AMI IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of directors responsibilities

The directors, who also act as trustees for the charitable activities of AMI Ireland Ltd, are responsible for preparing the Directors Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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


Political and charitable donations

During the year the company did not make any political or charitable donations.

Special provisions relating to small companies

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The directors report was approved by the Board of Directors.



Andrew Montgomery
Director

Dated: 28/9/24

AMI Ireland

Northern Ireland - Charity number 101398

Annual return

AMI IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF AMI IRELAND

In accordance with the engagement letter dated 4 December 2017, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of AMI Ireland for the year ended 31 December 2023, set out on pages 5 to 11 from the accounting records and information and explanations you have given to us.

Respective responsibilities of Directors and Examiner

As the directors of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied us that the accounts of the company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charities 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 these records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as charity trustees concerning any such matter.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1) accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006 Act; or
- 2) the financial statements do not accord with those records; or
- 3) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4) that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiners' Statement

We have completed our 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, we have found no matters the require drawing to your attention.



.....
James Gage FCA
For and on behalf of
Johnston Kennedy DFK
10 Pilots View
Heron Road
Belfast
BT3 9LE

Dated:28/9/24.....

AMI Ireland

Northern Ireland - Charity number 101398

Accounts

Charity Registration No.101398

Company Registration No. NI626366 (Northern Ireland)

AMI IRELAND

UNAUDITED FILLETED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

AMI IRELAND

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AMI IRELAND

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Directors	Andrew Montgomery Hilary Montgomery Colin Woodward
Charity number	101398
Company number	NI626366
Principal address	19 The Cairn Upper Station Road Greenisland Co Antrim BT38 8ZT
Registered office	19 The Cairn Upper Station Road Greenisland Co Antrim BT38 8ZT
Independent accountant	Johnston Kennedy DFK 10 Pilots View Heron Road Belfast BT3 9LE

AMI IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The directors present their report and accounts for the year ended 31 December 2022.

Objectives and activities

The Charity is established for the advancement of the Christian religion in Northern Ireland and throughout the world. The objectives are to; preach the Gospel, encourage Christian living and the moral and ethical standards inherent therein, promote and support missionary endeavours and contribute to the spiritual and moral education of Christians.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the company should undertake.

Achievements and performance

The charity signed a lease agreement in March 2022 for two commercial units at Central Park Mallusk, and spent the rest of the year working through the process of securing planning permission and refitting the units for our purposes for Destination Church Belfast. We had our last Sunday morning service in Mossley Pavilion on 11th December 2022 and celebrated our new refurbished home on the following Sunday. This endeavour and its successful completion has generated expectancy and momentum throughout the year in our faith community. It looks forward to the fruit and potential that this new venue will provide.

AMI Ireland Intern Programme restarted in September 2022, with the view to having public meetings in 2023.

Financial review

The training and education division of the charity generated a net deficit of £138 during the year.

Destination Church Belfast generated a net surplus of £5,267 during the year.

Unrestricted reserves at the year end amounted to £225,930.

The company's reserve policy is to accumulate sufficient unrestricted reserves to provide resources to launch an employed ministry team.

Structure, governance and management

The charity is a company limited by guarantee without share capital and is governed in accordance with its Memorandum and Articles of Association.

The charity is registered with the Charity Commission for Northern Ireland.

The directors who served during the year and up to the date of signature of the financial statements were:

Andrew Montgomery
Hilary Montgomery
Colin Woodward

The first directors were appointed by the leaders of Acts Ministry International. The directors received induction training and mentoring from Acts Ministries International. Their vision was to establish a ministry in Northern Ireland.

None of the directors has any beneficial interest in the assets of the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors oversee the day to day operations of the company and the board meets formally on a quarterly basis to review operations and develop the strategic direction of the company.

No emoluments were paid to directors during the year.

AMI IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of directors responsibilities

The directors, who also act as trustees for the charitable activities of AMI Ireland Ltd, are responsible for preparing the Directors Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

Political and charitable donations

During the year the company did not make any political or charitable donations.

Special provisions relating to small companies

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The directors report was approved by the Board of Directors.


.....
Andrew Montgomery
Director

Dated: 29/09/23
.....

AMI IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF AMI IRELAND

In accordance with the engagement letter dated 4 December 2017, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of AMI Ireland for the year ended 31 December 2022, set out on pages 5 to 10 from the accounting records and information and explanations you have given to us.

Respective responsibilities of Directors and Examiner

As the directors of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied us that the accounts of the company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report


We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charities 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 these records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as charity trustees concerning any such matter.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1) accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006 Act; or
- 2) the financial statements do not accord with those records; or
- 3) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4) that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiners' Statement

We have completed our 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, we have found no matters the require drawing to your attention.


.....
James Gage FCA
For and on behalf of
Johnston Kennedy DFK
10 Pilots View
Heron Road
Belfast
BT3 9LE

Dated: 29/9/2023

AMI IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	Unrestricted funds	Unrestricted funds
Notes	£	£
<u>Income from:</u>		
Donations and legacies	45,868	46,587
	<hr/>	<hr/>
<u>Expenditure on:</u>		
Charitable activities	40,739	16,350
	<hr/>	<hr/>
Net movement in funds	5,129	30,237
Fund balances at 1 January 2022	220,801	190,564
	<hr/>	<hr/>
Fund balances at 31 December 2022	225,930	220,801
	<hr/> <hr/>	<hr/> <hr/>

Incoming resources and resources expended

All incoming resources and resources expended disclosed as unrestricted have not been designated for any specific purpose.

Continuing operations

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

Total comprehensive income

There is no other comprehensive income to report in addition to the net income for the financial year.

Historical cost

The results as disclosed in the statement of financial activities and the retained funds for the year have been presented on an historical cost basis.

Companies Act 2006

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 7 to 10 form part of these financial statements
Compiled without audit or independent verification - refer to independent examiners' report

AMI IRELAND

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	4		93,197		1,464
Current assets					
Cash at bank and in hand		135,766		219,337	
Creditors: amounts falling due within one year	5	<u>(3,033)</u>		<u>-</u>	
Net current assets			<u>132,733</u>		<u>219,337</u>
Total assets less current liabilities			<u>225,930</u>		<u>220,801</u>
Income funds					
Unrestricted funds			<u>225,930</u>		<u>220,801</u>
			<u>225,930</u>		<u>220,801</u>

Directors' statement in respect of the financial statements

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard 102 Section 1A - Small Entities.

The financial statements were approved and signed by the Directors and authorised for issue on 29/09/23


Andrew Montgomery
Director

Company Registration No. NI626366

The notes on pages 7 to 10 form part of these financial statements
Compiled without audit or independent verification - refer to independent accountants' report

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 General information and basis of preparation

AMI Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 19 The Cairn, Upper Station Road, Greenisland, Co Antrim, BT38 8ZT.

The accounts have been prepared in accordance with the the Companies Act 2006 and "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)" (second edition - October 2019), the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice as it applies from 1 January 2019. The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities applying FRS 102 (Second edition) not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered, and has been classified under headings that aggregate all the costs relating to the category.

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% Straight line
Equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Operating creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Operating creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Taxation

The company is a registered charity and is not liable to tax on surpluses generated or investment income derived from activities within the scope of the charitable objectives.

2 Directors

None of the directors (or any persons connected with them) received any remuneration during the year, however 2 directors received honorarium payments totalling £8,600 for the year:

- Andrew Montgomery: £3,950 Honorarium
- Colin Woodward: £4,650 Honorarium

As well as the honorarium received they also were paid the following expenses:

- Andrew Montgomery: £328 for mileage and general expenses
- Colin Woodward: £188 for mileage and general expenses

3 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

No employees were paid remuneration during in the year.

4 Tangible fixed assets

	Leasehold improvements £	Equipment £	Total £
Cost			
At 1 January 2022	-	4,843	4,843
Additions	74,402	20,200	94,602
At 31 December 2022	74,402	25,043	99,445
Depreciation			
At 1 January 2022	-	3,379	3,379
Depreciation charged in the year	1,759	1,110	2,869
At 31 December 2022	1,759	4,489	6,248
Net book value			
At 31 December 2022	72,643	20,554	93,197
At 31 December 2021	-	1,464	1,464

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	3,033	-
	<u>3,033</u>	<u>-</u>

6 Analysis of net assets between funds

	Total 2022	Total 2021
	£	£
Fund balances at 31 December 2022 are represented by:		
Tangible assets	93,197	1,464
Current assets/(liabilities)	132,733	219,337
	<u>225,930</u>	<u>220,801</u>

7 Financial commitments

The company had no financial commitments at 31 December 2022 or 31 December 2021.

8 Capital commitments

The company had no capital commitments at 31 December 2022 or 31 December 2021.

9 Control

The directors control the company.

AMI Ireland

Northern Ireland - Charity number 101398

Annual report

Charity Registration No.101398

Company Registration No. NI626366 (Northern Ireland)

AMI IRELAND

UNAUDITED FILLETED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

AMI IRELAND

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AMI IRELAND

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Directors	Andrew Montgomery Hilary Montgomery Colin Woodward
Charity number	101398
Company number	NI626366
Principal address	19 The Cairn Upper Station Road Greenisland Co Antrim BT38 8ZT
Registered office	19 The Cairn Upper Station Road Greenisland Co Antrim BT38 8ZT
Independent accountant	Johnston Kennedy DFK 10 Pilots View Heron Road Belfast BT3 9LE

AMI IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The directors present their report and accounts for the year ended 31 December 2022.

Objectives and activities

The Charity is established for the advancement of the Christian religion in Northern Ireland and throughout the world. The objectives are to; preach the Gospel, encourage Christian living and the moral and ethical standards inherent therein, promote and support missionary endeavours and contribute to the spiritual and moral education of Christians.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the company should undertake.

Achievements and performance

The charity signed a lease agreement in March 2022 for two commercial units at Central Park Mallusk, and spent the rest of the year working through the process of securing planning permission and refitting the units for our purposes for Destination Church Belfast. We had our last Sunday morning service in Mossley Pavilion on 11th December 2022 and celebrated our new refurbished home on the following Sunday. This endeavour and its successful completion has generated expectancy and momentum throughout the year in our faith community. It looks forward to the fruit and potential that this new venue will provide.

AMI Ireland Intern Programme restarted in September 2022, with the view to having public meetings in 2023.

Financial review

The training and education division of the charity generated a net deficit of £138 during the year.

Destination Church Belfast generated a net surplus of £5,267 during the year.

Unrestricted reserves at the year end amounted to £225,930.

The company's reserve policy is to accumulate sufficient unrestricted reserves to provide resources to launch an employed ministry team.

Structure, governance and management

The charity is a company limited by guarantee without share capital and is governed in accordance with its Memorandum and Articles of Association.

The charity is registered with the Charity Commission for Northern Ireland.

The directors who served during the year and up to the date of signature of the financial statements were:

Andrew Montgomery
Hilary Montgomery
Colin Woodward

The first directors were appointed by the leaders of Acts Ministry International. The directors received induction training and mentoring from Acts Ministries International. Their vision was to establish a ministry in Northern Ireland.

None of the directors has any beneficial interest in the assets of the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors oversee the day to day operations of the company and the board meets formally on a quarterly basis to review operations and develop the strategic direction of the company.

No emoluments were paid to directors during the year.

AMI IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of directors responsibilities

The directors, who also act as trustees for the charitable activities of AMI Ireland Ltd, are responsible for preparing the Directors Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

Political and charitable donations

During the year the company did not make any political or charitable donations.

Special provisions relating to small companies

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The directors report was approved by the Board of Directors.


.....
Andrew Montgomery
Director

Dated: 29/09/23
.....

AMI IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF AMI IRELAND

In accordance with the engagement letter dated 4 December 2017, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of AMI Ireland for the year ended 31 December 2022, set out on pages 5 to 10 from the accounting records and information and explanations you have given to us.

Respective responsibilities of Directors and Examiner

As the directors of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied us that the accounts of the company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report


We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charities 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 these records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as charity trustees concerning any such matter.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1) accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006 Act; or
- 2) the financial statements do not accord with those records; or
- 3) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4) that there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiners' Statement

We have completed our 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, we have found no matters the require drawing to your attention.


.....
James Gage FCA
For and on behalf of
Johnston Kennedy DFK
10 Pilots View
Heron Road
Belfast
BT3 9LE

Dated: 29/9/2023

AMI IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 Unrestricted funds £	2021 Unrestricted funds £
<u>Income from:</u>			
Donations and legacies		45,868	46,587
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities		40,739	16,350
		<hr/>	<hr/>
Net movement in funds		5,129	30,237
Fund balances at 1 January 2022		220,801	190,564
		<hr/>	<hr/>
Fund balances at 31 December 2022		225,930	220,801
		<hr/> <hr/>	<hr/> <hr/>

Incoming resources and resources expended

All incoming resources and resources expended disclosed as unrestricted have not been designated for any specific purpose.

Continuing operations

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

Total comprehensive income

There is no other comprehensive income to report in addition to the net income for the financial year.

Historical cost

The results as disclosed in the statement of financial activities and the retained funds for the year have been presented on an historical cost basis.

Companies Act 2006

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 7 to 10 form part of these financial statements
Compiled without audit or independent verification - refer to independent examiners' report

AMI IRELAND

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	4		93,197		1,464
Current assets					
Cash at bank and in hand		135,766		219,337	
Creditors: amounts falling due within one year	5	<u>(3,033)</u>		<u>-</u>	
Net current assets			<u>132,733</u>		<u>219,337</u>
Total assets less current liabilities			<u>225,930</u>		<u>220,801</u>
Income funds					
Unrestricted funds			<u>225,930</u>		<u>220,801</u>
			<u>225,930</u>		<u>220,801</u>

Directors' statement in respect of the financial statements

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard 102 Section 1A - Small Entities.

The financial statements were approved and signed by the Directors and authorised for issue on ..29/09/23


Andrew Montgomery
Director

Company Registration No. NI626366

The notes on pages 7 to 10 form part of these financial statements
Compiled without audit or independent verification - refer to independent accountants' report

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 General information and basis of preparation

AMI Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 19 The Cairn, Upper Station Road, Greenisland, Co Antrim, BT38 8ZT.

The accounts have been prepared in accordance with the the Companies Act 2006 and "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)" (second edition - October 2019), the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice as it applies from 1 January 2019. The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities applying FRS 102 (Second edition) not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered, and has been classified under headings that aggregate all the costs relating to the category.

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% Straight line
Equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Operating creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Operating creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Taxation

The company is a registered charity and is not liable to tax on surpluses generated or investment income derived from activities within the scope of the charitable objectives.

2 Directors

None of the directors (or any persons connected with them) received any remuneration during the year, however 2 directors received honorarium payments totalling £8,600 for the year:

- Andrew Montgomery: £3,950 Honorarium
- Colin Woodward: £4,650 Honorarium

As well as the honorarium received they also were paid the following expenses:

- Andrew Montgomery: £328 for mileage and general expenses
- Colin Woodward: £188 for mileage and general expenses

3 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

No employees were paid remuneration during in the year.

4 Tangible fixed assets

	Leasehold improvements £	Equipment £	Total £
Cost			
At 1 January 2022	-	4,843	4,843
Additions	74,402	20,200	94,602
At 31 December 2022	74,402	25,043	99,445
Depreciation			
At 1 January 2022	-	3,379	3,379
Depreciation charged in the year	1,759	1,110	2,869
At 31 December 2022	1,759	4,489	6,248
Net book value			
At 31 December 2022	72,643	20,554	93,197
At 31 December 2021	-	1,464	1,464

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	3,033	-
	<u>3,033</u>	<u>-</u>

6 Analysis of net assets between funds

	Total 2022	Total 2021
	£	£
Fund balances at 31 December 2022 are represented by:		
Tangible assets	93,197	1,464
Current assets/(liabilities)	132,733	219,337
	<u>225,930</u>	<u>220,801</u>

7 Financial commitments

The company had no financial commitments at 31 December 2022 or 31 December 2021.

8 Capital commitments

The company had no capital commitments at 31 December 2022 or 31 December 2021.

9 Control

The directors control the company.

AMI Ireland

Northern Ireland - Charity number 101398

Annual return

Charity Registration No.101398

Company Registration No. NI626366 (Northern Ireland)

AMI IRELAND

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

AMI IRELAND

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AMI IRELAND

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Directors	Andrew Montgomery Hilary Montgomery Colin Woodward
Charity number	101398
Company number	NI626366
Principal address	19 The Cairn Upper Station Road Greenisland Co Antrim BT38 8ZT
Registered office	19 The Cairn Upper Station Road Greenisland Co Antrim BT38 8ZT
Independent accountant	Johnston Kennedy DFK 10 Pilots View Heron Road Belfast BT3 9LE

AMI IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present their report and accounts for the year ended 31 December 2021.

Objectives and activities

The Charity is established for the advancement of the Christian religion in Northern Ireland and throughout the world. The objectives are to; preach the Gospel, encourage Christian living and the moral and ethical standards inherent therein, promote and support missionary endeavours and contribute to the spiritual and moral education of Christians.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the company should undertake.

Achievements and performance

The charity has continued to operate with significant pandemic restrictions throughout the first half of the year with Destination Church Belfast limited to online expressions for its community of faith. Gathering again on Sunday mornings recommenced from June and continues to rebuild face to face relationships and community life. The training and education division of the charity remains dormant.

After many months, the final details of a lease agreement for the charity's own facilities edges closer, but have not been finalised by year end.

Financial review

The training and education division of the charity generated a net surplus of £1,379 during the year.

Destination Church Belfast generated a net surplus of £28,858 during the year.

Unrestricted reserves at the year end amounted to £220,801.

The company's reserve policy is to accumulate sufficient unrestricted reserves to provide resources to launch an employed ministry team.

Structure, governance and management

The charity is a company limited by guarantee without share capital and is governed in accordance with its Memorandum and Articles of Association.

The charity is registered with the Charity Commission for Northern Ireland.

The directors who served during the year and up to the date of signature of the financial statements were:

Andrew Montgomery
Hilary Montgomery
Colin Woodward

The first directors were appointed by the leaders of Acts Ministry International. The directors received induction training and mentoring from Acts Ministries International. Their vision was to establish a ministry in Northern Ireland.

None of the directors has any beneficial interest in the assets of the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors oversee the day to day operations of the company and the board meets formally on a quarterly basis to review operations and develop the strategic direction of the company.

No emoluments were paid to directors during the year.

AMI IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of directors responsibilities

The directors, who also act as trustees for the charitable activities of AMI Ireland Ltd, are responsible for preparing the Directors Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

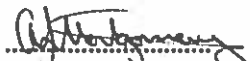
Political and charitable donations

During the year the company did not make any political or charitable donations.

Special provisions relating to small companies

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The directors report was approved by the Board of Directors.



Andrew Montgomery
Director

Dated: 23/12/22

AMI IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF AMI IRELAND

In accordance with the engagement letter dated 4 December 2017, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of AMI Ireland for the year ended 31 December 2021, set out on pages 5 to 11 from the accounting records and information and explanations you have given to us.

Respective responsibilities of Directors and Examiner

As the directors of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied us that the accounts of the company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charities 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 these records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as charity trustees concerning any such matter.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1) accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006 Act; or
- 2) the financial statements do not accord with those records; or
- 3) 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 Standards 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 Examiners' Statement

We have completed our 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, we have found no matters the require drawing to your attention.


.....

James Gage FCA
For and on behalf of
Johnston Kennedy DFK
10 Pilots View
Heron Road
Belfast
BT3 9LE

Dated: 23/12/2022

AMI IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		2021	2020
		Unrestricted funds	Unrestricted funds
	Notes	£	£
Income from:			
Donations and legacies	2	46,587	49,128
Income from charitable activities	3	-	3,618
Total income		<u>46,587</u>	<u>52,746</u>
Expenditure on:			
Charitable activities	4	16,350	26,519
Net movement in funds		<u>30,237</u>	<u>26,227</u>
Fund balances at 1 January 2021		190,564	164,337
Fund balances at 31 December 2021		<u><u>220,801</u></u>	<u><u>190,564</u></u>

Incoming resources and resources expended

All incoming resources and resources expended disclosed as unrestricted have not been designated for any specific purpose.

Continuing operations

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

Total comprehensive income

There is no other comprehensive income to report in addition to the net income for the financial year.

Historical cost

The results as disclosed in the statement of financial activities and the retained funds for the year have been presented on an historical cost basis.

Companies Act 2006

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 7 to 11 form part of these financial statements
Compiled without audit or independent verification - refer to independent examiners' report

AMI IRELAND

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	7		1,464		1,690
Current assets					
Cash at bank and in hand		219,337		188,874	
Net current assets			219,337		188,874
Total assets less current liabilities			220,801		190,564
Income funds					
Unrestricted funds	8		220,801		190,564
			220,801		190,564

Directors' statement in respect of the financial statements

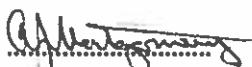
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard 102 Section 1A - Small Entities.

The financial statements were approved and signed by the Directors and authorised for issue on23/12/2022.....



Andrew Montgomery
Director

Company Registration No. NI626366

The notes on pages 7 to 11 form part of these financial statements
Compiled without audit or independent verification - refer to independent accountants' report

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 General information and basis of preparation

AMI Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 19 The Cairn, Upper Station Road, Greenisland, Co Antrim, BT38 8ZT.

The accounts have been prepared in accordance with the the Companies Act 2006 and "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)" (second edition - October 2019), the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice as it applies from 1 January 2019. The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities applying FRS 102 (Second edition) not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered, and has been classified under headings that aggregate all the costs relating to the category.

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% Straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Operating creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Operating creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.9 Taxation

The company is a registered charity and is not liable to tax on surpluses generated or investment income derived from activities within the scope of the charitable objectives.

2 Donations and legacies

	2021	2020
	£	£
Donations and gifts - DCB	33,400	31,532
Donation and gifts - AMI	3,685	6,640
Gift aid tax reclaim	9,502	10,956
	<u>46,587</u>	<u>49,128</u>

3 Income from charitable activities

	2021	2020
	£	£
Events and training materials	-	3,618
	<u>-</u>	<u>3,618</u>

4 Charitable activities

	Activities	Support costs	Total 2021	Total 2020
	£	£	£	£
Charitable expenditure - AMI	3,117	871	3,988	6,614
Charitable expenditure - DCB	11,756	606	12,362	19,905
	<u>14,873</u>	<u>1,477</u>	<u>16,350</u>	<u>26,519</u>

5 Directors

None of the directors (or any persons connected with them) received any remuneration during the year, however 2 directors received honorarium payments totalling £7,200 for the year:

- Andrew Montgomery: £4,200 Honorarium
- Colin Woodward: £3,000 Honorarium

As well as the honorarium received they also were paid the following expenses:

- Andrew Montgomery: £553 for mileage and general expenses
- Colin Woodward: £2,698 for mileage and general expenses

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

7 Tangible fixed assets

	Equipment £
Cost	
At 1 January 2021	4,410
Additions	433
At 31 December 2021	4,843
Depreciation	
At 1 January 2021	2,720
Depreciation charged in the year	659
At 31 December 2021	3,379
Net book value	
At 31 December 2021	1,464
At 31 December 2020	1,690

8 Unrestricted income funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds	190,564	46,587	(16,350)	220,801

9 Analysis of net assets between funds

	Total 2021 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:		
Tangible assets	1,464	1,690
Current assets/(liabilities)	219,337	188,874
	220,801	190,564

AMI IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 Financial commitments

The company had no financial commitments at 31 December 2021 or 31 December 2020.

11 Capital commitments

The company had no capital commitments at 31 December 2021 or 31 December 2020.

12 Control

The directors control the company.

AMI IRELAND
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

AMI IRELAND

AMI EDUCATION AND TRAINING ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		2021		2020
	£	£	£	£
Income				
Donations		3,685		6,640
Gift aid tax reclaim		1,682		1,753
Event income and training materials		-		3,618
		<u>5,367</u>		<u>12,011</u>
Expenditure				
Director and staff expenses	101		365	
Insurance	391		372	
Gifts and Honorariums	3,000		5,254	
Events and activities	-		140	
Accountancy costs	480		468	
Sundries	16		15	
		<u>3,988</u>		<u>6,614</u>
Net income		<u>1,379</u>		<u>5,397</u>

AMI IRELAND

DESTINATION CHURCH BELFAST ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		2021		2020
	£	£	£	£
Income				
Tithes & offerings		33,400		31,532
Gift aid tax claim		7,820		9,203
		<u>41,220</u>		<u>40,735</u>
Expenditure				
Staff expenses	604		833	
Office supplies	126		83	
Venue hire	2,073		3,869	
Hospitality	414		1,490	
Gifts and Honorariums	6,791		7,604	
Equipment repairs	177		528	
Accountancy costs	480		468	
Events and activities	891		4,212	
Sundries	147		30	
Depreciation	659		788	
		<u>12,362</u>	<u>788</u>	<u>19,905</u>
Net income		<u>28,858</u>		<u>20,830</u>