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**Bangor Community Church**

Unaudited Financial Statements

Year Ended 31 December 2019

Charity Commission Number: NIC 101857



## Bangor Community Church

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## Bangor Community Church

### Trustees and other Information

#### Trustees

Paster J Nabi  
Mr R English  
Mr P Boadl

#### Registered Office

209-211 Belfast Road  
Bangor  
Co Down  
BT20 3NW

#### Independent Examiner

Julie Hamilton  
Heron Accountancy Solutions  
Chartered Certified Accountants  
301 City East Business Centre  
68/72 Newtownards Road  
Belfast  
BT4 1GW

#### Structure, governance and management

The governance and management of Bangor Community Church is made up of Trustees, Pastors and Deacon Board. All decisions regarding church affairs and how church funds are spent is handled by the Elders.

#### Objectives and activities

Bangor Community Church continues to exist to glorify God, preach the gospel to everyone and make a difference in our community.

There was no harm flowing from the Charities purposes and there was no private benefit.

All trustees of the Charity are aware of the Commission's Public benefit requirement statutory guidelines.



## Bangor Community Church

### Report of the Trustees' for Year Ended 31 December 2019

**Generation kids** - Over the past year Generation kids has grown with 9 children coming in from the community, this was the harvest from holiday bible club. We have been able to provide these children and others within GK with their own bible which we are encouraging them bring to church and read at home. We believe that all if not most children within GK have given their hearts to the Lord.

**School Ministry** - We have had the pleasure of taking assembly in 4 different Bangor schools throughout the year and have been invited to lead out Scripture Union clubs in two schools. We have taken to date a total of 25 assemblies, 4 "it's your move" lessons and 2 Scripture Union lessons. This is a growing ministry and we are excited about the future.

**Little Blessing** - This is a community based outreach funded by a grant. Toddlers is a relaxed atmosphere, we provide a safe place where children can learn, have fun and be who God created them to be. A place where the adult can meet other parents, find help where needed, and feel the love of Jesus in a practical way. At present we have 15 to 20 adults and 15 to 20 children each week.

**Crèche**- In BCC crèche we help develop our children as confident individuals, we challenge them to reach their full potential in their Christian Faith. We inspire them through creative and stimulating activities to be independent learners. They are nurtured and cared for in a safe, bright and comfortable environment that promotes their wellbeing and helps develop a greater understanding of their faith. In 2019 we have a large group move on to GK however we have slowly increased again, going into 2020 with new families and smaller children. We have also implemented a quiet area for nursing mothers.

**Ray of Hope The Lighthouse Drop in**- Has continued to meet in the Foyer of the Church with a core group from the church attending. We decided in August 2019 until October 2019 to do door to door outreach to promote Bangor Community Church and also have a time of prayer for our community. Due to the ongoing building work in our church we were unable to hold our Christmas Dinner. The Lighthouse Drop in ended in 2019 as it was decided to move in a different direction.

**Youth**- We have a small group but they are increasingly growing spiritually. Our main obstacles are the imbalance of girls to boys (most nights no boys attend) and the lack of leaders to run youth. The youth genuinely enjoy coming and it is very rewarding for the leaders to see they are making a difference to them. We join with Kingdom Harvest church youth approx once per month and this works really well, changing the dynamic with greater numbers and adding more boys.. The worship team have supported us in leading out 1-2 worship songs on Friday night after their practice. On a Sunday morning we have a youth teaching class as well as once a month allow the youth to serve in various areas of church life  
**Vision**-We are praying for laborers into this ripe harvest field and are trusting that as we continue with a vision for this generation that God will supply all we need. We desire to see salvations this year not just among young people but that those young people would impact their family and friends too. We see them taking their place in the body, they have much in them and it can be brought out. We are believing for an anointed and gifted youth leader to take the team and youth forward. The worship team will be leading the youth each Friday night in worship with a view to in time grow a 'youth worship team', we want to see the youth free and uninhibited in worship.

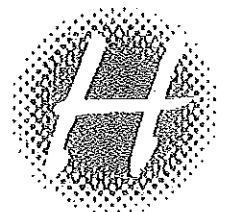
**Life group update / mid-week meeting update and vision**- These have been well attended and really encouraged the men to join in too. Bible lessons shared alongside, fellowship and cuppa.

**Events**-These events were exciting and mobilising to the whole church. They served in keeping the church together during a difficult time of being out of the sanctuary, and as events to invite unsaved to. Super to see new faces reached and relationship built / new connections made. Burns night

- Quiz night
- Woman's "crafternoon" tea
- Men's racing at Eddie Irvine's and mixed fellowship for food.

**Our Vision** -Includes week meetings or a Sunday night meeting with strong all church prayer and word. This would build up to a Monthly / 6 weekly outreach meeting.

**Life groups. Church teaching. Bible study groups. Outreach**



## Bangor Community Church

### Report of the Trustees' for Year Ended 31 December 2019 cond't

#### **Worship Team goals achievements for 2019**

Worship team prepared for return to Main Sanctuary after flood damage.  
New stage laid out for full team's return to platform ministry.  
Team Discussion, remit and expectations presented and Inc: Qualities of a healthy Worship team,  
Leadership/member remit, cultivating our own culture vs mimicking another.  
New equipment purchased from Worship team funds to provide in ear monitor capability  
Drums stripped back, cleaned and reskinned from Worship team funds  
Dedicated Drum Mics purchased by church funds  
Return of Friday night practice  
Team discussion, prayer and encouragement  
Practice of new material  
Sound and PA testing for forthcoming Sunday service  
Introduce more prayer into our practice and Sunday morning times together.  
Continue to develop as a team: New members include Myla Nabi and Georgia White  
Introduced numerous material which glorifies God.

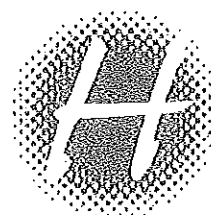
#### **Overall Team Goal:**

To be a vanguard which leads this generation church into a special place of worship through lively spirit led thanks and Praise without the trappings of form and past expression. To restore the cloud of His glory through true worship.

#### **PA Department**

This department had a vision of upgrading the present analogue desk to go into the digital world to allow for more control and cleaner sound in 2019. We achieved this during this year (2020) with the upgrade of the system (desk and stage box).  
With this allowed us to remove all floor monitors and singers and instrumentalists went to in-ear monitors. This was great news for the PA department because we always struggled with high levels of noise and controlling it wasn't easy.  
We need from this stage to progress further in the future with the training of new PA department/visual equipment to produce an excellence in this department.

The next stage forward is to look at visual; software and cameras for online production.  
This will be a big venture.



Bangor Community Church

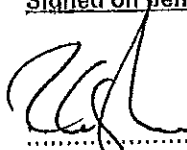
Statement of Trustees Responsibilities

The Trustees are responsible for the preparation of Financial Statements for each financial period which give a true and fair view of the surplus or deficit arising in the period and of the assets and liabilities of the Charity as at the end of the financial period.

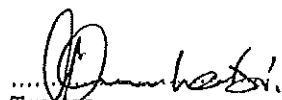
The Financial Statements are to be prepared under Section 64(1) of the Charities Act (NI) 2008.

The Trustees are responsible for the maintenance of proper accounting records which disclose with reasonable accuracy the financial position of the Charity at any given time. They are responsible for safeguarding the assets of the Charity and for taking all necessary steps for the prevention or detection of fraud and other irregularities.

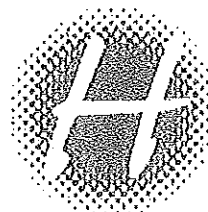
Signed on behalf of the Trustees:

  
.....  
Trustee

Dated: 1-11-2020

  
.....  
Trustee

Dated: 1.11.2020.

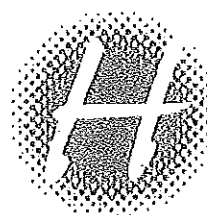


Bangor Community Church

Receipts and Payments Account for the Year Ended 31 December 2019

	Note	Unrestricted Fund £	Restricted Fund £	Dec-19 Total £	Dec-18 Total £
<b><u>Receipts:</u></b>					
Voluntary income					
Donations	1	112,629	-	112,629	91,832
Investment Income	2	-	-	-	3
Other Income	3	-	-	-	71,543
<b>Total receipts</b>		<u>112,629</u>	<u>-</u>	<u>112,629</u>	<u>163,378</u>
<b><u>Payments:</u></b>					
Expenditure of charitable activities	4	103,565	-	103,565	170,043
<b>Total payments</b>		<u>103,565</u>	<u>-</u>	<u>103,565</u>	<u>170,043</u>
<b>Net movement in funds</b>		9,065	-	9,065	(6,665)
<b><u>Reconciliation of funds:</u></b>					
<b>Total Funds brought forward</b>		201,496	-	201,496	208,161
<b>Total Funds carried forward</b>		<u>210,561</u>	<u>-</u>	<u>210,561</u>	<u>201,496</u>

The notes on pages 6 and 7 form an integral part of these financial statements



Bangor Community Church

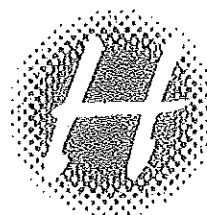
Statement of Assets and Liabilities for the Year Ended 31 December 2019

Note	2019 £	2018 £
<b><u>Fixed assets:</u></b>		
Tangible fixed assets	167,829	170,088
<b><u>Current assets:</u></b>		
Debtors	42,361	53,250
Cash at bank and in hand	4,720	2,862
	<u>47,081</u>	<u>56,112</u>
Creditors: amount falling due with one year	4,350	24,705
Net current assets	42,731	31,407
Net Assets	<u>210,560</u>	<u>201,495</u>
<b><u>Charity funds:</u></b>		
Unrestricted Fund	210,561	200,463
Restricted Fund	-	1,032
	<u>210,561</u>	<u>201,495</u>

The Financial Statements were approved by the Board of Trustees on  
and signed on its behalf by:

Pastor J Nabi  
Trustee

The notes on pages 6 and 7 form an integral part of these financial statements





## Bangor Community Church

### Notes to the Financial Statements for the Year Ended 30 June 2019

#### 1 Accounting Policies

##### **1.1 Basis of preparation**

These financial statements have been prepared under the historical cost basis and the Trustees have given due regard to the recommendations contained within the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 and applicable accounting standards.

##### **1.2 Fund accounting**

Incoming resources that may be applied for the Charity's general purposes are treated as 'unrestricted' incoming resources and are credited to the 'unrestricted funds'. Funding for purposes designated for a specific purpose by the Trustees is credited to 'designated funds'. Where a donation or grant is required to be used for a specified purpose, the amount concerned is treated as a 'restricted' incoming resource and is credited to the appropriate 'restricted fund'.

##### **1.3 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donated services and facilities are included at the value to the charity where this can be quantified.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

##### **1.4 Bank interest**

Bank interest is recognised as an incoming resource when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

##### **1.5 Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates.

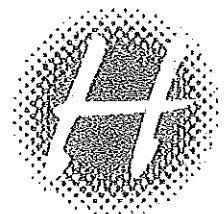
##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of evaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

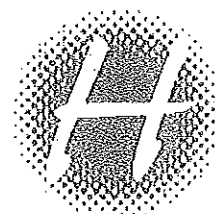
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance



**Bangor Community Church**

**Notes to the Financial Statements for the Year Ended 31 December 2019**

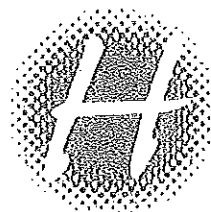
<b>1</b>	<b><u>Donations</u></b>	<b>2019</b> <b>£</b>	<b>2018</b> <b>£</b>
	Gifts & offerings	86,415.00	75,694.00
	Gift aid	22,763.37	14,473.00
	Missions	156.00	266.00
	Sundry Income	3,275.00	1,283.00
	Ray of Hope	20.00	116.00
		<u>112,629</u>	<u>91,832</u>
<b>2</b>	<b><u>Investment income</u></b>	<b>2019</b> <b>£</b>	<b>2018</b> <b>£</b>
	Interest received	-	3
		<u>-</u>	<u>3</u>
<b>3</b>	<b><u>Other income</u></b>	<b>2019</b> <b>£</b>	<b>2018</b> <b>£</b>
	Insurance claim	-	71,543
		<u>-</u>	<u>71,543</u>
<b>4</b>	<b><u>Expenditure on charitable activities</u></b>	<b>2019</b> <b>£</b>	<b>2018</b> <b>£</b>
	Staff costs	7,758.00	10,125.00
	Premises	34,001.00	86,791.00
	Communication & IT	4,496.84	3,331.00
	General office	6,439.02	6,464.00
	Finance costs	940.10	660.00
	Governance costs	38,234.20	42,067.00
	Motor and travel	2,991.36	3,613.00
	Ministry gifts and Church departments	6,445.66	13,914.00
	Depreciation	2,258.49	3,078.00
	Miscellaneous	-	-
		<u>103,564.67</u>	<u>170,043.00</u>
<b>5</b>	<b><u>Independent Examination fees</u></b>	<b>2019</b> <b>£</b>	<b>2018</b> <b>£</b>
	Fees payable to the Independent examiner for the Independent examination of the financial statements	<u>600</u>	<u>2220</u>



## Bangor Community Church

## Notes to the Financial Statements for the Year Ended 31 December 2019

6	<u>Staff Costs</u>	2019	2018
		£	£
	Wages and salaries	<u>7,758</u>	<u>10,125</u>
7	<u>Trustee remuneration</u>		
	Pastor J Nabi, a trustee was paid £35,712 (2018 £38,247), Pastor Nabi is self employed.		
8	<u>Fixed Assets</u>		
		At 01-Jan-19	At 31-Dec-19
	<u>Costs</u>		
	Land and buildings	161,054	161,054
	Fixtures & fittings	19,074	19,074
	Motor vehicles	4,888	4,888
		<u>185,016</u>	<u>185,016</u>
		At 01-Jan-19	At 31-Dec-19
	<u>Depreciation</u>		
	Land and buildings	13,706	15,048
	Fixtures & fittings	1,222	2,139
	Motor vehicles		
		<u>14,928</u>	<u>17,186</u>
		31-Dec-19	31-Dec-18
	<u>Carrying amounts</u>		
	Land and buildings	161,054	161,054
	Fixtures & fittings	4,026	5,368
	Motor vehicles	2,750	3,666
		<u>167,830</u>	<u>170,088</u>
9	<u>Debtors</u>	2019 £	2018 £
	Prepayments		10,889
	Other debtors	42,361	42,361
		<u>42,361</u>	<u>53,250</u>
10	<u>Creditors</u>	2019 £	2018 £
	Bank loans and overdrafts		3,647
	Accruals	600	17,308
	Other creditors	3,750	3,750
		<u>4,350</u>	<u>24,705</u>



## Bangor Community Church

### Independent Examiners Report for the Year Ended 31 December 2019

I report on the financial statements of Bangor Community Church for the Year Ended 31 December 2019 set out on pages 1 to 10.

#### Respective responsibilities of Trustees and Independent examiner

Bangor Community Church Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008. Bangor Community Church Trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

#### Basis of Independent examiner's report

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the Trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

#### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008; and
  - to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*Julie Hamilton*

Julie Hamilton FCCA  
Heron Accountancy Solutions  
Chartered Certified Accountants

301 City East Business Centre  
68/72 Newtownards Road  
Belfast  
BT4 1GW

Date:

