

City Church Belfast

Northern Ireland · Charity number 102157

Details

Status	Received
Registered	2021-04-21
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	City Church Belfast 12-24 University Avenue Belfast Bt7 1gy BT7 1GY
Phone	028 9023 8443
Email	admin@citychurchbelfast.org
Website	http://www.citychurchbelfast.org/

Activities

Purposes: The purpose of City Church Belfast is to advance the Christian Faith in Northern Ireland and elsewhere by: (a) Holding church services and public meetings for praise, worship, bible teaching, prayer, healing and fellowship; (b) Providing activities, education and teaching for children and young people; (c) The support and encouragement of the Christian Church at home and overseas; (d) Such other charitable acts and things as will (or will tend to) promote or encourage the Christian faith and which are in sympathy with the other aims and objects of this Trust Deed.

What the charity does: The advancement of religion

How the charity works: Advice/advocacy/information,Counselling/support,General charitable purposes,Relief of poverty,Religious activities,Youth development

Who the charity helps: Asylum seekers/refugees,Children (5-13 year olds),Ethnic minorities,General public,Men,Parents,Preschool (0-5 year olds),Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£133,282	£150,131	£0	4

Trustees

Name	Role	Appointed
Dr Angela Page		
Dr Anthony Johnston		
Mr Jonathan Harris		
Mrs Busola Olayode		

City Church Belfast

Northern Ireland - Charity number 102157

Accounts

City Church Belfast

Statement of Financial Activities for the Year Ended 31 December 2024

		Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		92,221	20,433	112,654	116,388
Other trading activities	2	19,944	-	19,944	15,560
Investment income	3	<u>684</u>	<u>-</u>	<u>684</u>	<u>658</u>
Total		<u>112,849</u>	<u>20,433</u>	<u>133,282</u>	<u>132,606</u>
EXPENDITURE ON					
Charitable activities					
Direct cost		100,996	37,515	138,511	116,913
Support cost		3,084	-	3,084	2,944
Other		<u>7,017</u>	<u>1,519</u>	<u>8,536</u>	<u>3,795</u>
Total		<u>111,097</u>	<u>39,034</u>	<u>150,131</u>	<u>123,652</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	7	1,752 <u>(1,038)</u>	(18,601) <u>1,038</u>	(16,849) <u>-</u>	8,954 <u>-</u>
Net movement in funds		714	(17,563)	(16,849)	8,954
RECONCILIATION OF FUNDS					
Total funds brought forward		38,892	28,265	67,157	58,203
TOTAL FUNDS CARRIED FORWARD		<u>39,606</u>	<u>10,702</u>	<u>50,308</u>	<u>67,157</u>

The notes form part of these financial statements

City Church Belfast

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		43,028	10,762	53,790	69,540
CREDITORS					
Amounts falling due within one year	6	(3,422)	(60)	(3,482)	(2,383)
NET CURRENT ASSETS		<u>39,606</u>	<u>10,702</u>	<u>50,308</u>	<u>67,157</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>39,606</u>	<u>10,702</u>	<u>50,308</u>	<u>67,157</u>
NET ASSETS		<u>39,606</u>	<u>10,702</u>	<u>50,308</u>	<u>67,157</u>
FUNDS	7				
Unrestricted funds				39,606	38,892
Restricted funds				<u>10,702</u>	<u>28,265</u>
TOTAL FUNDS				<u>50,308</u>	<u>67,157</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 April 2025 and were signed on its behalf by:

Anthony Johnston - Trustee

Angela Page - Trustee

The notes form part of these financial statements

City Church Belfast

Notes to the Financial Statements for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Pension costs and other post-retirement benefits

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

City Church Belfast

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Bakery rent	12,000	7,700
Room hire	<u>7,944</u>	<u>7,860</u>
	<u>19,944</u>	<u>15,560</u>

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>684</u>	<u>658</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' wages paid for the year ended 31 December 2024. (2023 £5,306).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	89,981	26,407	116,388
Other trading activities	15,560	-	15,560
Investment income	<u>658</u>	<u>-</u>	<u>658</u>
Total	<u>106,199</u>	<u>26,407</u>	<u>132,606</u>
EXPENDITURE ON			
Charitable activities			
Direct cost	101,115	16,712	117,827
Support cost	2,030	-	2,030
Other	<u>2,376</u>	<u>1,419</u>	<u>3,795</u>
Total	<u>105,521</u>	<u>18,131</u>	<u>123,652</u>
NET INCOME/(EXPENDITURE)	678	8,276	8,954
Transfers between funds	<u>(180)</u>	<u>180</u>	<u>-</u>
Net movement in funds	498	8,456	8,954

City Church Belfast

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	38,394	19,809	58,203
TOTAL FUNDS CARRIED FORWARD	<u>38,892</u>	<u>28,265</u>	<u>67,157</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Taxation and social security	893	509
Other creditors	<u>2,589</u>	<u>1,874</u>
	<u>3,482</u>	<u>2,383</u>

7. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	38,892	1,752	(1,038)	39,606
Restricted funds				
Christians against poverty	300	(300)	-	-
Christmas lunch	312	(146)	-	166
Covid hardship fund	590	(846)	256	-
Building refurbishment	5,157	(4,800)	-	357
PAIS	3,000	(3,760)	760	-
Community garden	1,000	(180)	-	820
Community fund	808	(223)	-	585
Gift Day	-	8,774	-	8,774
Welcome corner	<u>17,098</u>	<u>(17,120)</u>	<u>22</u>	<u>-</u>
	<u>28,265</u>	<u>(18,601)</u>	<u>1,038</u>	<u>10,702</u>
TOTAL FUNDS	<u>67,157</u>	<u>(16,849)</u>	<u>-</u>	<u>50,308</u>

City Church Belfast

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,849	(111,097)	1,752
Restricted funds			
Christians against poverty	-	(300)	(300)
Christmas lunch	-	(146)	(146)
Gift Day	12,024	(3,300)	8,774
Covid hardship fund	-	(846)	(846)
Building refurbishment	-	(4,800)	(4,800)
PAIS	-	(3,760)	(3,760)
Community garden	2,320	(2,500)	(180)
Community fund	1,059	(1,282)	(223)
Welcome corner	<u>4,980</u>	<u>(22,100)</u>	<u>(17,120)</u>
	<u>20,433</u>	<u>(39,034)</u>	<u>(18,601)</u>
TOTAL FUNDS	<u>133,282</u>	<u>(150,131)</u>	<u>(16,849)</u>

City Church Belfast

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	38,394	678	(180)	38,892
Restricted funds				
Christians against poverty	184	200	(84)	300
Christmas lunch	-	312	-	312
C McCaughey	-	(178)	178	-
Prayer pod				
Covid hardship fund	656	(152)	86	590
Children and youthwork fund	4,584	(4,584)	-	-
Building refurbishment	185	(5,028)	10,000	5,157
PAIS	4,200	(1,200)	-	3,000
Building maintenance	10,000	-	(10,000)	-
Community garden	-	1,000	-	1,000
Community fund	-	808	-	808
Welcome corner	-	17,098	-	17,098
	<u>19,809</u>	<u>(8,276)</u>	<u>180</u>	<u>28,265</u>
TOTAL FUNDS	<u>58,203</u>	<u>8,954</u>	<u>-</u>	<u>67,157</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,199	(105,521)	678
Restricted funds			
Christians against poverty	1,000	(800)	200
Christmas lunch	1,503	(1,191)	312
C McCaughey	913	(1,091)	(178)
Covid hardship fund	591	(743)	(152)
Children and youthwork fund	-	(4,584)	(4,584)
Building refurbishment	-	(5,028)	(5,028)
PAIS	-	(1,200)	(1,200)
Community garden	1,000	-	1,000
Community fund	1,400	(592)	808
Welcome corner	20,000	(2,902)	17,098
	<u>26,407</u>	<u>(18,131)</u>	<u>8,276</u>
TOTAL FUNDS	<u>132,606</u>	<u>(123,652)</u>	<u>8,954</u>

City Church Belfast

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

8. RELATED PARTY DISCLOSURES

There were no related party transactions in the year. Details of prior year transactions are noted at note 4.

City Church Belfast

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	99,368	90,630
Grants	<u>13,286</u>	<u>25,758</u>
	112,654	116,388
Other trading activities		
Bakery rent	12,000	7,700
Room hire	<u>7,944</u>	<u>7,860</u>
	19,944	15,560
Investment income		
Deposit account interest	<u>684</u>	<u>658</u>
Total incoming resources	133,282	132,606
EXPENDITURE		
Charitable activities		
Wages	66,441	65,559
Pensions	2,109	2,149
Hire of plant and machinery	554	554
Computer costs	105	256
Rates and water	687	279
Insurance	2,999	2,934
Light and heat	5,170	6,511
Telephone	698	687
Postage and stationery	350	550
Church tithe and gifts	11,783	15,811
Building maintenance & repair	16,271	11,168
Pais expenses	3,060	1,270
Legal & professional	1,098	3,624
Staff training	34	35
Travel	767	213
Church programmes	25,559	4,453
Music media	<u>826</u>	<u>860</u>
	138,511	116,913

This page does not form part of the statutory financial statements

City Church Belfast

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
Charitable activities		
Other		
Sundry	8,536	3,795
Support costs		
Finance		
Bank charges	919	914
Governance costs		
Accountancy and legal fees	<u>2,165</u>	<u>2,030</u>
Total resources expended	<u>150,131</u>	<u>123,652</u>
Net income/(expenditure)	<u>(16,849)</u>	<u>8,954</u>

This page does not form part of the statutory financial statements

Accounts

City Church Belfast

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		89,981	26,407	116,388	106,504
Other trading activities	2	15,560	-	15,560	15,694
Investment income	3	<u>658</u>	<u>-</u>	<u>658</u>	<u>73</u>
Total		<u>106,199</u>	<u>26,407</u>	<u>132,606</u>	<u>122,271</u>
EXPENDITURE ON					
Charitable activities					
Direct cost		101,115	16,712	117,827	126,564
Support cost		2,030	-	2,030	2,009
Other		<u>2,376</u>	<u>1,419</u>	<u>3,795</u>	<u>2,100</u>
Total		<u>105,521</u>	<u>18,131</u>	<u>123,652</u>	<u>130,673</u>
NET INCOME/(EXPENDITURE)		678	8,276	8,954	(8,402)
Transfers between funds	7	<u>(180)</u>	<u>180</u>	<u>-</u>	<u>-</u>
Net movement in funds		498	8,456	8,954	(8,402)
RECONCILIATION OF FUNDS					
Total funds brought forward		38,394	19,809	58,203	66,605
TOTAL FUNDS CARRIED FORWARD		<u>38,892</u>	<u>28,265</u>	<u>67,157</u>	<u>58,203</u>

The notes form part of these financial statements

City Church Belfast

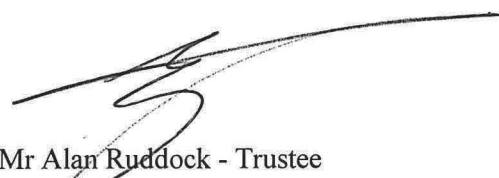
Balance Sheet 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		40,135	29,405	69,540	59,870
CREDITORS					
Amounts falling due within one year	6	(1,243)	(1,140)	(2,383)	(1,667)
NET CURRENT ASSETS		<u>38,892</u>	<u>28,265</u>	<u>67,157</u>	<u>58,203</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,892</u>	<u>28,265</u>	<u>67,157</u>	<u>58,203</u>
NET ASSETS		<u>38,892</u>	<u>28,265</u>	<u>67,157</u>	<u>58,203</u>
FUNDS	7				
Unrestricted funds				38,892	38,394
Restricted funds				<u>28,265</u>	<u>19,809</u>
TOTAL FUNDS				<u>67,157</u>	<u>58,203</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 March 2024 and were signed on its behalf by:

Mr Stephen McCrory - Trustee

Mr Alan Ruddock - Trustee





The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Pension costs and other post-retirement benefits

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

City Church Belfast

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

2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Bakery rent	7,700	5,000
Room hire	<u>7,860</u>	<u>10,694</u>
	<u>15,560</u>	<u>15,694</u>

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>658</u>	<u>73</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Included in wages is Trustee's remuneration of £5,306, (2022 £19,467).

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	93,058	13,446	106,504
Other trading activities	15,694	-	15,694
Investment income	<u>73</u>	<u>-</u>	<u>73</u>
Total	<u>108,825</u>	<u>13,446</u>	<u>122,271</u>
EXPENDITURE ON			
Charitable activities			
Direct cost	104,733	21,831	126,564
Support cost	2,009	-	2,009
Other	<u>1,635</u>	<u>465</u>	<u>2,100</u>
Total	<u>108,377</u>	<u>22,296</u>	<u>130,673</u>
NET INCOME/(EXPENDITURE)	448	(8,850)	(8,402)
Transfers between funds	<u>(182)</u>	<u>182</u>	<u>-</u>
Net movement in funds	266	(8,668)	(8,402)

City Church Belfast

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	38,128	28,477	66,605
TOTAL FUNDS CARRIED FORWARD	<u>38,394</u>	<u>19,809</u>	<u>58,203</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Taxation and social security	509	403
Other creditors	<u>1,874</u>	<u>1,264</u>
	<u>2,383</u>	<u>1,667</u>

7. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	38,394	678	(180)	38,892
Restricted funds				
Christians against poverty	184	200	(84)	300
Christmas lunch	-	312	-	312
C McCaughey	-	(178)	178	-
Covid hardship fund	656	(152)	86	590
Children and youthwork fund	4,584	(4,584)	-	-
Building refurbishment	185	(5,028)	10,000	5,157
PAIS	4,200	(1,200)	-	3,000
Building maintenance	10,000	-	(10,000)	-
Community garden	-	1,000	-	1,000
Community fund	-	808	-	808
Welcome corner	-	<u>17,098</u>	-	<u>17,098</u>
	<u>19,809</u>	<u>8,276</u>	<u>180</u>	<u>28,265</u>
TOTAL FUNDS	<u>58,203</u>	<u>8,954</u>	<u>-</u>	<u>67,157</u>

City Church Belfast

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

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,199	(105,521)	678
Restricted funds			
Christians against poverty	1,000	(800)	200
Christmas lunch	1,503	(1,191)	312
C McCaughey	913	(1,091)	(178)
Covid hardship fund	591	(743)	(152)
Children and youthwork fund	-	(4,584)	(4,584)
Building refurbishment	-	(5,028)	(5,028)
PAIS	-	(1,200)	(1,200)
Community garden	1,000	-	1,000
Community fund	1,400	(592)	808
Welcome corner	<u>20,000</u>	<u>(2,902)</u>	<u>17,098</u>
	<u>26,407</u>	<u>(18,131)</u>	<u>8,276</u>
TOTAL FUNDS	<u>132,606</u>	<u>(123,652)</u>	<u>8,954</u>

City Church Belfast

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

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	38,128	448	(182)	38,394
Restricted funds				
Christians against poverty	3,844	(3,660)	-	184
Prayer pod	12,500	-	(12,500)	-
Covid hardship fund	2,088	(1,432)	-	656
Children and youthwork fund	9,545	(7,461)	2,500	4,584
Building refurbishment	500	(315)	-	185
The big lunch fund	-	294	(294)	-
Sunday kids	-	(476)	476	-
PAIS	-	4,200	-	4,200
Building maintenance	-	-	10,000	10,000
	<u>28,477</u>	<u>(8,850)</u>	<u>182</u>	<u>19,809</u>
TOTAL FUNDS	<u>66,605</u>	<u>(8,402)</u>	<u>-</u>	<u>58,203</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,825	(108,377)	448
Restricted funds			
Christians against poverty	91	(3,751)	(3,660)
C McCaughey	461	(461)	-
Covid hardship fund	-	(1,432)	(1,432)
Children and youthwork fund	2,986	(10,447)	(7,461)
Building refurbishment	-	(315)	(315)
The big lunch fund	3,908	(3,614)	294
Sunday kids	1,000	(1,476)	(476)
PAIS	<u>5,000</u>	<u>(800)</u>	<u>4,200</u>
	<u>13,446</u>	<u>(22,296)</u>	<u>(8,850)</u>
TOTAL FUNDS	<u>122,271</u>	<u>(130,673)</u>	<u>(8,402)</u>

City Church Belfast

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

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	38,128	1,126	(362)	38,892
Restricted funds				
Christians against poverty	3,844	(3,460)	(84)	300
Christmas lunch	-	312	-	312
C McCaughey	-	(178)	178	-
Prayer pod	12,500	-	(12,500)	-
Covid hardship fund	2,088	(1,584)	86	590
Children and youthwork fund	9,545	(12,045)	2,500	-
Building refurbishment	500	(5,343)	10,000	5,157
The big lunch fund	-	294	(294)	-
Sunday kids	-	(476)	476	-
PAIS	-	3,000	-	3,000
Community garden	-	1,000	-	1,000
Community fund	-	808	-	808
Welcome corner	-	17,098	-	17,098
	<u>28,477</u>	<u>(574)</u>	<u>362</u>	<u>28,265</u>
TOTAL FUNDS	<u>66,605</u>	<u>552</u>	<u>-</u>	<u>67,157</u>

City Church Belfast

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

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	215,024	(213,898)	1,126
Restricted funds			
Christians against poverty	1,091	(4,551)	(3,460)
Christmas lunch	1,503	(1,191)	312
C McCaughey	1,374	(1,552)	(178)
Covid hardship fund	591	(2,175)	(1,584)
Children and youthwork fund	2,986	(15,031)	(12,045)
Building refurbishment	-	(5,343)	(5,343)
The big lunch fund	3,908	(3,614)	294
Sunday kids	1,000	(1,476)	(476)
PAIS	5,000	(2,000)	3,000
Community garden	1,000	-	1,000
Community fund	1,400	(592)	808
Welcome corner	<u>20,000</u>	<u>(2,902)</u>	<u>17,098</u>
	<u>39,853</u>	<u>(40,427)</u>	<u>(574)</u>
TOTAL FUNDS	<u>254,877</u>	<u>(254,325)</u>	<u>552</u>

8. RELATED PARTY DISCLOSURES

The only related party transactions relate to trustee remuneration, details of which are noted at note 4.

City Church Belfast

Northern Ireland - Charity number 102157

Annual report

City Church Belfast

Report of the Trustees for the Year Ended 31 December 2023

Report of the Trustees for the Year Ended 31 December 2023

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

Structure, Governance and Management

City Church is a charity registered with the Northern Ireland Charity Commission. It is governed by its trustees in line with its governing document, a deed of Trust and constitutes an unincorporated charity. Leaders may also be trustees but should not form the majority of the trustee group. Employees may also not be trustees.

Organisational Structure

The organisation is managed by the leaders who meet regularly. The leaders who served in 2023 were.

Carlos Neto – Key leader and employee

Joan Vaughan – Key leader and employee (resigned May 2023)

Karen Shaw

Ros Kyle

Neil Armstrong

Raymond Harrison

Jonathan Harris (appointed November 23)

Ashleigh Harris (appointed November 23)

Trustees and leaders are briefed on their legal obligations under charity law, the committee and decision-making process, operational decisions and the financial position of the church. They are free to discuss any issue with any other trustee, leader or employee. Trustees and leaders are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role.

City Church maintains links with the Tobar Group of Irish Churches and with the Pioneer Organisation. Both these groups provide support and training (as required).

Public Benefit Statement

The purpose of City Church Belfast is to advance the Christian Faith in Northern Ireland and elsewhere by: -

(a) Holding church services and public meetings for praise, worship, bible teaching, prayer, healing and fellowship. The direct benefits which flow from this purpose include the spiritual, social, emotional, psychological and physical well-being of the general public who attend. These benefits can be demonstrated by feedback from those who attend the various public meetings.

(b) Providing activities, education and teaching for children and young people. The direct benefits which flow from this purpose include the spiritual, social, emotional, psychological and physical well-being of the children and young people who attend. These benefits can be demonstrated by feedback from both parents and those who attend the various children's and youth meetings.

(c) The support and encouragement of the Christian Church at home and overseas. The direct benefits which flow from this purpose include the creation, maintenance and development of Christian Churches in other parts of the world. These benefits can be demonstrated by feedback and evaluations from our overseas partners of the resources provided to support our partner churches and organisations.

City Church Belfast

Report of the Trustees for the Year Ended 31 December 2023

(d) Such other charitable acts and things as will (or will tend to) promote or encourage the Christian faith and which are in sympathy with the other aims and objects of the Churches Trust Deed. The direct benefits which flow from this purpose include the sharing of the good news of Jesus Christ to as many people as possible, by as many means as possible. These benefits can be demonstrated by feedback from any group or partner that we work with.

The charities beneficiaries include: The General Public, Preschool (0-5 year olds), Children (5-13 year olds), Youth (14-25 year olds), Men, Women, Volunteers, Unemployed /low income There is no harm flowing from the purposes. There is no private benefit flowing from the purposes.

Key Activities of 2023

City Church continued to provide support for its members and congregation through Sunday Morning services, Childrens Church, regular praise meetings and life groups. The children have been a particular focus with the appointment of a new children's worker and the continuation of their dedicated service, 'Encounter'. Kids Klub, an outreach for children into the local community has continued and the 'Light Party', an alternative Halloween event for children was sold out and successful.

Leading up to St Patrick's Day, local community tensions increased and representatives from City Church worked tirelessly to build and maintain good relationships with the Universities, local community, landlords, security forces, students and relevant statutory bodies. On St Patrick's Day itself, the church hosts representatives from each of the afore-mentioned groups who use the building as a 'hub' from which to operate to try to bring stability to the Holyland area during this period.

Also, of note has been the formation of a Youth Band which regularly leads worship in our main service. Teaching and preaching are undertaken by a cross-section of leaders and has been well received. The resignation of Joan Vaughan from her role as one of the Key Leaders is notable and the team are especially grateful for the drive and vigour she brought to the role, particularly in the areas of community and development of the building. Joan's responsibilities are being passed on in an enhanced role for her co-worker, Carlos Neto.

The Church continues to reach out and provides services to the community weekly English Conversation Classes, 'Playgrounds', the open-air playgroup and the activities in Holyland Community Garden to the rear of church. In addition, the free Christmas Dinner was exceptionally busy, providing approximately 150 meals. City Church continues to partner with South Belfast Food Bank and CAP.

Work to maintain and develop our building has continued including the completion of the kitchen area in the main hall and essential upgrades to the electrical and lighting systems. The premises are used by a range of community groups including Forward South, the Brazilian Church and Friendship Club. The café on-site run by Aleksanders Bakery is busy, providing a focal point and supporting the work of the church.

The Church continued to support Christian work overseas and were delighted when a married couple from the congregation started new roles in India. The church continues to support this and other work in India and North Africa.

Risk Management

The trustees have a risk management strategy which is implemented by the Operational Staff, escalated to the trustees as required. The trustees meet regularly and review church finances and other potential areas of risk.

Financial Review

The trustees remain satisfied that the finances of City Church remain sound. As our accounts show, we ended the year with a surplus of £8,954.00, (2022 Deficit £8,402.00). The accounts also show that our income from donations has decreased, but that this has been offset by a reduction in salary costs, increased Grant Income and a slight increase in rental income. The church reserves at the year-end are £67,157, (Unrestricted £38,892, Restricted £28,265). The church still aims to increase its' unrestricted reserves to

City Church Belfast

Report of the Trustees for the Year Ended 31 December 2023

achieve a minimum of 3 months' running costs in reserve. The trustees are aware that financial conditions remain challenging and will continue to monitor the finances carefully whilst ensuring the church continues to support those in need at home and overseas.

Reserves Level

The trustees have determined that reserves of 3 months operating costs should be held. Regular contributions have been made throughout 2023 as cash-flow has permitted and reserves have approached the desired level. The finance team will continue to monitor the reserves and make contributions when possible.

Plans for future Periods.

The Church wishes to continue to fulfil its goal to be a 'Church without walls' by providing a warm welcome and great activities, promoting personal and spiritual growth. The Church aims to be a 'light' in the Community and create a welcoming place to come together.

Of note is the partnership with Belfast City Council providing a new seating/planting area at the front of Church to be known as Welcome Corner, aiming to enhance the Public Realm in the Holyland and due to be completed in Feb 2024.

Employee Involvement

The Trustees are grateful for the dedication and commitment of the staff team and particularly note the work of the children and youth workers over the last year.

Appointment of New Trustees

New Trustees are appointed when appropriate. Suitable candidates, who are generally, but not exclusively selected from within the membership of the church, are considered on the basis of their skills, experience and sympathy with the aims of the church. New trustees have the opportunity of reviewing appropriate documents, including the accounts as part of the induction process. One of the objectives of the trustee team is to increase the number of City Church Trustees in 2024.

Trustees Interests

None of the trustees held a beneficial interest in the assets of the charity. Emoluments and expenses paid to trustees are detailed on note 4.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

102157

Principal address

12/24 University Avenue
Belfast
Co. Antrim
BT7 1GY

Trustees

Mr Stephen McCrory
Mr Alan Ruddock
Mrs Joan Vaughan (resigned May 2023)
Mr Anthony Johnston
Dr Angela Page
Mr Damian Wharton (resigned September 2023)

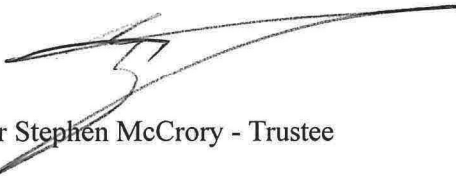
City Church Belfast

**Report of the Trustees
for the Year Ended 31 December 2023**

Independent Examiner

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

Approved by order of the board of trustees on 10 March 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Stephen McCrory', written over a horizontal line.

Mr Stephen McCrory - Trustee

City Church Belfast

Northern Ireland - Charity number 102157

Annual return

Independent Examiner's Report to the Trustees of City Church Belfast

Independent examiner's report to the trustees of City Church Belfast

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

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I have examined your charity's accounts as required under section 65 of the Charities Act. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. It is my responsibility to

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

Basis of the independent examiner's report

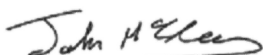
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



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

14 March 2024

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2022
for
City Church Belfast**

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

City Church Belfast

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Balance Sheet	4
Notes to the Financial Statements	5 to 10
Detailed Statement of Financial Activities	11 to 12

City Church Belfast

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

102157

Principal address

12/24 University Avenue
Belfast
Co. Antrim
BT7 1GY

Trustees

Mr Stephen McCrory
Mr Alan Ruddock
Mrs Joan Vaughan
Mr Anthony Johnston
Dr Angela Page
Mr Damian Wharton

Independent Examiner

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

Approved by order of the board of trustees on 31 January 2023 and signed on its behalf by:



Mr Stephen McCrory - Trustee

Independent Examiner's Report to the Trustees of City Church Belfast

I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages three to ten.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I have examined your charity's accounts as required under section 65 of the Charities Act. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. It is my responsibility to

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

Basis of the independent examiner's report

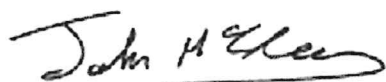
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



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

31 January 2023

City Church Belfast

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		93,058	13,446	106,504	247,678
Other trading activities	2	15,694	-	15,694	12,712
Investment income	3	<u>73</u>	<u>-</u>	<u>73</u>	<u>43</u>
Total		<u>108,825</u>	<u>13,446</u>	<u>122,271</u>	<u>260,433</u>
EXPENDITURE ON					
Charitable activities					
Direct cost		104,733	21,831	126,564	129,419
Support cost		2,009	-	2,009	2,098
Other		<u>1,635</u>	<u>465</u>	<u>2,100</u>	<u>304,345</u>
Total		<u>108,377</u>	<u>22,296</u>	<u>130,673</u>	<u>435,862</u>
NET INCOME/(EXPENDITURE)		448	(8,850)	(8,402)	(175,429)
Transfers between funds	7	<u>(182)</u>	<u>182</u>	<u>-</u>	<u>-</u>
Net movement in funds		266	(8,668)	(8,402)	(175,429)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>38,128</u>	<u>28,477</u>	<u>66,605</u>	<u>242,034</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>38,394</u></u>	<u><u>19,809</u></u>	<u><u>58,203</u></u>	<u><u>66,605</u></u>

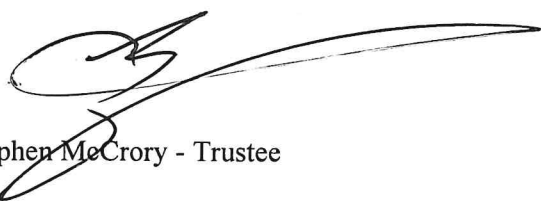
The notes form part of these financial statements

City Church Belfast

Balance Sheet 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		40,061	19,809	59,870	67,412
CREDITORS					
Amounts falling due within one year	6	(1,667)	-	(1,667)	(807)
NET CURRENT ASSETS		<u>38,394</u>	<u>19,809</u>	<u>58,203</u>	<u>66,605</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,394</u>	<u>19,809</u>	<u>58,203</u>	<u>66,605</u>
NET ASSETS		<u>38,394</u>	<u>19,809</u>	<u>58,203</u>	<u>66,605</u>
FUNDS	7				
Unrestricted funds				38,394	38,128
Restricted funds				<u>19,809</u>	<u>28,477</u>
TOTAL FUNDS				<u>58,203</u>	<u>66,605</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2023 and were signed on its behalf by:



Mr Stephen McCrory - Trustee

Mr Alan Ruddock - Trustee



The notes form part of these financial statements

City Church Belfast

Notes to the Financial Statements for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Pension costs and other post-retirement benefits

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

City Church Belfast

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Bakery rent	5,000	4,800
Room hire	<u>10,694</u>	<u>7,912</u>
	<u>15,694</u>	<u>12,712</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>73</u>	<u>43</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Included in wages is Trustee's remuneration of £19,467, (2021 £18,988).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	109,769	137,909	247,678
Other trading activities	12,712	-	12,712
Investment income	<u>43</u>	<u>-</u>	<u>43</u>
Total	<u>122,524</u>	<u>137,909</u>	<u>260,433</u>
EXPENDITURE ON			
Charitable activities			
Direct cost	123,438	5,981	129,419
Support cost	1,044	1,054	2,098
Other	<u>1,081</u>	<u>303,264</u>	<u>304,345</u>
Total	<u>125,563</u>	<u>310,299</u>	<u>435,862</u>
NET INCOME/(EXPENDITURE)	(3,039)	(172,390)	(175,429)

City Church Belfast

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	41,167	200,867	242,034
TOTAL FUNDS CARRIED FORWARD	<u>38,128</u>	<u>28,477</u>	<u>66,605</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade creditors	1	-
Taxation and social security	403	481
Other creditors	<u>1,263</u>	<u>326</u>
	<u>1,667</u>	<u>807</u>

7. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	38,128	448	(182)	38,394
Restricted funds				
Christians against poverty	3,844	(3,660)	-	184
Prayer pod	12,500	-	(12,500)	-
Covid hardship fund	2,088	(1,432)	-	656
Children and youthwork fund	9,545	(7,461)	2,500	4,584
Building refurbishment	500	(315)	-	185
The big lunch fund	-	294	(294)	-
Sunday kids	-	(476)	476	-
PAIS	-	4,200	-	4,200
Building maintenance			<u>10,000</u>	<u>10,000</u>
	<u>28,477</u>	<u>(8,850)</u>	<u>182</u>	<u>19,809</u>
TOTAL FUNDS	<u>66,605</u>	<u>(8,402)</u>	<u>-</u>	<u>58,203</u>

City Church Belfast

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,825	(108,377)	448
Restricted funds			
Christians against poverty	91	(3,751)	(3,660)
C McCaughey	461	(461)	-
Covid hardship fund	-	(1,432)	(1,432)
Children and youthwork fund	2,986	(10,447)	(7,461)
Building refurbishment	-	(315)	(315)
The big lunch fund	3,908	(3,614)	294
Sunday kids	1,000	(1,476)	(476)
PAIS	<u>5,000</u>	<u>(800)</u>	<u>4,200</u>
	<u>13,446</u>	<u>(22,296)</u>	<u>(8,850)</u>
TOTAL FUNDS	<u>122,271</u>	<u>(130,673)</u>	<u>(8,402)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	41,167	(3,039)	38,128
Restricted funds			
Christians against poverty	5,295	(1,451)	3,844
Food bank	180,651	(180,651)	-
Prayer pod	12,500	-	12,500
Covid hardship fund	2,421	(333)	2,088
Children and youthwork fund	-	9,545	9,545
Building refurbishment	<u>-</u>	<u>500</u>	<u>500</u>
	<u>200,867</u>	<u>(172,390)</u>	<u>28,477</u>
TOTAL FUNDS	<u>242,034</u>	<u>(175,429)</u>	<u>66,605</u>

City Church Belfast

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,524	(125,563)	(3,039)
Restricted funds			
Christians against poverty	2,278	(3,729)	(1,451)
Food bank	123,667	(304,318)	(180,651)
C McCaughey	825	(825)	-
Covid hardship fund	1,094	(1,427)	(333)
Children and youthwork fund	9,545	-	9,545
Building refurbishment	500	-	500
	<u>137,909</u>	<u>(310,299)</u>	<u>(172,390)</u>
TOTAL FUNDS	<u>260,433</u>	<u>(435,862)</u>	<u>(175,429)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	41,167	(2,591)	(182)	38,394
Restricted funds				
Christians against poverty	5,295	(5,111)	-	184
Food bank	180,651	(180,651)	-	-
Prayer pod	12,500	-	(12,500)	-
Covid hardship fund	2,421	(1,765)	-	656
Children and youthwork fund	-	2,084	2,500	4,584
Building refurbishment	-	185	-	185
The big lunch fund	-	294	(294)	-
Sunday kids	-	(476)	476	-
PAIS	-	4,200	-	4,200
Building maintenance	-	-	10,000	10,000
	<u>200,867</u>	<u>(181,240)</u>	<u>182</u>	<u>19,809</u>
TOTAL FUNDS	<u>242,034</u>	<u>(183,831)</u>	<u>-</u>	<u>58,203</u>

City Church Belfast

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	231,349	(233,940)	(2,591)
Restricted funds			
Christians against poverty	2,369	(7,480)	(5,111)
Food bank	123,667	(304,318)	(180,651)
C McCaughey	1,286	(1,286)	-
Covid hardship fund	1,094	(2,859)	(1,765)
Children and youthwork fund	12,531	(10,447)	2,084
Building refurbishment	500	(315)	185
The big lunch fund	3,908	(3,614)	294
Sunday kids	1,000	(1,476)	(476)
PAIS	<u>5,000</u>	<u>(800)</u>	<u>4,200</u>
	<u>151,355</u>	<u>(332,595)</u>	<u>(181,240)</u>
TOTAL FUNDS	<u><u>382,704</u></u>	<u><u>(566,535)</u></u>	<u><u>(183,831)</u></u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

City Church Belfast

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	101,307	205,901
Grants	5,197	4,989
Donated services and facilities	<u>-</u>	<u>36,788</u>
	106,504	247,678
Other trading activities		
Bakery rent	5,000	4,800
Room hire	<u>10,694</u>	<u>7,912</u>
	15,694	12,712
Investment income		
Deposit account interest	<u>73</u>	<u>43</u>
Total incoming resources	122,271	260,433
EXPENDITURE		
Charitable activities		
Wages	77,204	70,186
Pensions	2,760	2,741
Hire of plant and machinery	554	554
Computer costs	222	1,918
Rates and water	265	256
Insurance	2,409	2,093
Light and heat	6,376	5,919
Telephone	762	830
Postage and stationery	336	264
Church tithe and gifts	11,513	12,820
Building maintenance & repair	7,849	9,212
Legal & professional	54	3,318
Staff training	145	781
Travel	442	366
Church programmes	13,528	9,909
Music media	<u>1,238</u>	<u>7,352</u>
	125,657	128,519

This page does not form part of the statutory financial statements

City Church Belfast

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
Charitable activities		
Other		
Sundry	2,100	1,081
Donation South Belfast Foodbank	-	207,940
Food bank expenditure	-	43,936
Donated goods distributed	-	51,388
	<u>2,100</u>	<u>304,345</u>
Support costs		
Finance		
Bank charges	907	900
Other		
Motor vehicles	-	1,054
Governance costs		
Accountancy and legal fees	<u>2,009</u>	<u>1,044</u>
Total resources expended	<u>130,673</u>	<u>435,862</u>
Net expenditure	<u>(8,402)</u>	<u>(175,429)</u>

This page does not form part of the statutory financial statements

City Church Belfast

Northern Ireland - Charity number 102157

Annual report

City Church Belfast

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

102157

Principal address

12/24 University Avenue
Belfast
Co. Antrim
BT7 1GY

Trustees

Mr Stephen McCrory
Mr Alan Ruddock
Mrs Joan Vaughan
Mr Anthony Johnston
Dr Angela Page
Mr Damian Wharton

Independent Examiner

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

Approved by order of the board of trustees on 31 January 2023 and signed on its behalf by:



Mr Stephen McCrory - Trustee

City Church Belfast

Northern Ireland - Charity number 102157

Annual return

Independent Examiner's Report to the Trustees of City Church Belfast

I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages three to ten.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I have examined your charity's accounts as required under section 65 of the Charities Act. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. It is my responsibility to

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

Basis of the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

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

31 January 2023