

House Church Ltd

Northern Ireland · Charity number 102893

Details

Status	Received
Registered	2015-06-02
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	House Church 18C Crawfordsburn Road Newtownards County Down BT23 4ea BT23 4EA
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Website	https://www.housechurchni.com/

Activities

Purposes: We exist to turn spiritually lost people into passionate committed followers of Jesus Christ who are fully devoted to God and to establish a biblically functioning community that is impacting all ages and backgrounds of people in the Newtownards area and beyond - a community full of those who have come to know Christ, and those who are still investigating him.

What the charity does: The prevention or relief of poverty, The advancement of religion, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Education/training, General charitable purposes, Overseas aid/famine relief, Relief of poverty, Religious activities, Volunteer development, Youth development

Who the charity helps: Children (5-13 year olds), Ex-offenders and prisoners, General public, Men, Older people, Overseas/developing countries, Preschool (0-5 year olds), Sensory disabilities, Unemployed/low income, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£741,558	£697,388	£-639,574	25

Trustees

Name	Role	Appointed
Dr Olwen Griffith Kerr		
Mr Howard Davey		
Mr John Whiting		
Mr Neil Aicken		
Mrs Julieann Brownlee		
Mrs Natalie Porter		

House Church Ltd

Northern Ireland - Charity number 102893

Accounts

House Church Ltd

(A company limited by guarantee, not having a share capital)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 May 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	283,260	96,363	379,623	333,705	84,481	418,186
Other trading activities	3.2	347,639	-	347,639	352,175	-	352,175
Investments	3.3	12,160	-	12,160	32,600	-	32,600
Other income	3.4	2,136	-	2,136	1,325	-	1,325
Total income		645,195	96,363	741,558	719,805	84,481	804,286
Expenditure							
Charitable activities	4.1	398,664	14,489	413,153	458,237	24,398	482,635
Other trading activities	4.2	284,235	-	284,235	274,688	-	274,688
Total Expenditure		682,899	14,489	697,388	732,925	24,398	757,323
Net income/(expenditure)		(37,704)	81,874	44,170	(13,120)	60,083	46,963
Transfers between funds		148,851	(148,851)	-	32,480	(32,480)	-
Net movement in funds for the financial year		111,147	(66,977)	44,170	19,360	27,603	46,963
Reconciliation of funds:							
Total funds beginning of the year	20	1,985,200	119,571	2,104,771	1,965,840	91,968	2,057,808
Total funds at the end of the year		2,096,347	52,594	2,148,941	1,985,200	119,571	2,104,771

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

House Church Ltd
(A company limited by guarantee, not having a share capital)
Company Number: NI069291

CONSOLIDATED BALANCE SHEET


as at 31 May 2025

	Notes	2025 £	2024 £ as restated
Fixed Assets			
Tangible assets	10	<u>2,574,241</u>	<u>2,843,639</u>
Current Assets			
Stocks	11	2,056	2,186
Debtors	12	12,593	12,885
Cash at bank and in hand		199,625	172,716
		<u>214,274</u>	<u>187,787</u>
Creditors: Amounts falling due within one year	13	<u>(113,850)</u>	<u>(204,839)</u>
Net Current Assets/(Liabilities)		<u>100,424</u>	<u>(17,052)</u>
Total Assets less Current Liabilities		<u>2,674,665</u>	<u>2,826,587</u>
Creditors			
Amounts falling due after more than one year	14	<u>(525,724)</u>	<u>(721,816)</u>
Total Net Assets		<u>2,148,941</u>	<u>2,104,771</u>
Funds			
Restricted trust funds		52,594	119,571
Designated funds (unrestricted)		1,760,232	-
General fund (unrestricted)		336,115	1,985,200
Total funds	16	<u>2,148,941</u>	<u>2,104,771</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 23 October 2025 and signed on its behalf by



Mr Kris Simpson
Chairman

House Church Ltd

(A company limited by guarantee, not having a share capital)

Company Number: NI069291

COMPANY BALANCE SHEET

as at 31 May 2025

		2025	2024
	Notes	£	£
Fixed Assets			
Tangible assets	9	<u>2,534,058</u>	<u>2,802,477</u>
Current Assets			
Debtors	10	60,018	74,265
Cash at bank and in hand		<u>175,568</u>	<u>153,995</u>
		<u>235,586</u>	<u>228,260</u>
Creditors: Amounts falling due within one year	11	<u>(95,935)</u>	<u>(186,344)</u>
Net Current Assets		<u>139,651</u>	<u>41,916</u>
Total Assets less Current Liabilities		<u>2,673,709</u>	<u>2,844,393</u>
Creditors			
Amounts falling due after more than one year	12	<u>(525,724)</u>	<u>(721,816)</u>
Total Net Assets		<u>2,147,985</u>	<u>2,122,577</u>
Funds			
Restricted trust funds		52,594	159,915
Designated funds (unrestricted)		1,760,232	-
General fund (unrestricted)		<u>335,159</u>	<u>1,962,662</u>
Total funds	15	<u>2,147,985</u>	<u>2,122,577</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 23 October 2025 and signed on its behalf by



Mr Kris Simpson
Chairman

House Church Ltd

Northern Ireland - Charity number 102893

Accounts

House Church Limited

Consolidated Statement of Financial Activities for the Year Ended 31 May 2024 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	4	334,512	84,481	418,993	410,147
Other trading activities	5	355,115	-	355,115	321,587
Investment income	6	32,600	-	32,600	31,900
Other income	7	540	-	540	4,694
Total income		<u>722,767</u>	<u>84,481</u>	<u>807,248</u>	<u>768,328</u>
Expenditure on:					
Charitable activities	8	(458,840)	(24,398)	(483,238)	(545,334)
Cost of other trading activities		(277,047)	-	(277,047)	(212,018)
Total expenditure		<u>(735,887)</u>	<u>(24,398)</u>	<u>(760,285)</u>	<u>(757,352)</u>
Net (expenditure)/income		(13,120)	60,083	46,963	10,976
Transfers between funds		32,480	(32,480)	-	-
Net movement in funds		19,360	27,603	46,963	10,976
Reconciliation of funds					
Total funds brought forward		<u>1,965,840</u>	<u>91,968</u>	<u>2,057,808</u>	<u>2,046,832</u>
Total funds carried forward	21	<u>1,985,200</u>	<u>119,571</u>	<u>2,104,771</u>	<u>2,057,808</u>

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 21.

The notes on pages 13 to 23 form an integral part of these financial statements.

House Church Limited

(Registration number: NI069291) Consolidated Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	2,843,639	2,914,221
Current assets			
Stocks	15	2,186	2,209
Debtors	16	15,368	25,905
Cash at bank and in hand	21	172,716	143,209
		190,270	171,323
✓ Creditors: Amounts falling due within one year	17	(207,321)	(204,181)
Net current assets		(17,051)	(32,858)
Total assets less current liabilities		2,826,588	2,881,363
✓ Creditors: Amounts falling due after more than one year	18	(721,816)	(823,555)
Net assets		2,104,772	2,057,808
Funds of the group:			
Restricted income funds			
Restricted funds		119,571	91,968
Unrestricted income funds			
Unrestricted funds		1,985,200	1,965,840
Total funds	20	2,104,771	2,057,808

05 Mar 2025

The financial statements on pages 11 to 31 were approved by the trustees, and authorised for issue on
and signed on their behalf by:



Ms N Porter
Trustee

The notes on pages 13 to 23 form an integral part of these financial statements.

House Church Limited
(Registration number: NI069291)
Charity Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	2,802,477	2,871,951
Current assets			
Debtors	16	74,265	77,180
Cash at bank and in hand	21	153,995	121,432
		<u>228,260</u>	<u>198,612</u>
Creditors: Amounts falling due within one year	17	<u>(186,344)</u>	<u>(183,206)</u>
Net current assets		<u>41,916</u>	<u>15,406</u>
Total assets less current liabilities		2,844,393	2,887,357
Creditors: Amounts falling due after more than one year	18	<u>(721,816)</u>	<u>(823,555)</u>
Net assets		<u>2,122,577</u>	<u>2,063,802</u>
Funds of the group:			
Restricted income funds			
Restricted funds		159,915	91,968
Unrestricted income funds			
Unrestricted funds		<u>1,962,662</u>	<u>1,971,834</u>
Total funds	20	<u>2,122,577</u>	<u>2,063,802</u>

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

05 Mar 2025

These financial statements were approved by the board of trustees and authorised for issue on _____ and are signed on behalf of the board by:



Ms N Porter
Trustee

House Church Limited

Consolidated Statement of Cash Flows for the Year Ended 31 May 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		18,431	10,976
Adjustments to cash flows from non-cash items			
Depreciation		85,931	89,068
Other interest receivable and similar income		(32,600)	(31,900)
Interest payable and similar charges		51,771	51,055
Management fee		40,344	-
Accrued (income)/expenses		485	(122)
Changes in:			
Stocks		(23)	(252)
Trade and other debtors		(10,537)	7,827
(Decrease)/increase in deferred income		(59,167)	(95,493)
Cash generated from operations		<u>94,635</u>	<u>12,004</u>
Cash flows from investing activities			
Purchase of tangible assets		(15,349)	(43,334)
Proceeds from sale of tangible assets		-	3,489
Net cash used in investing activities		(15,349)	(39,845)
Cash flows from financing activities			
Proceeds from borrowings		(39,917)	(32,056)
Net cash used in financial statements		(39,917)	(32,056)
Net decrease in cash and cash equivalents		29,507	(59,897)
Cash and cash equivalents at 1 June		<u>143,209</u>	<u>203,106</u>
Cash and cash equivalents at 31 May		<u>172,716</u>	<u>143,209</u>

All of the cash flows are derived from continuing operations during the above two periods.

House Church Ltd

Northern Ireland - Charity number 102893

Annual report

House Church Limited

Trustees' Report

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 May 2024.

Structure, governance and management

House Church Limited, registered as a charity with the Charities Commission for Northern Ireland on 2 June 2015, was incorporated as a company limited by guarantee in Northern Ireland on 20 May 2008, registration number NI069291.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1 each.

The first trustees were appointed by the members. Additional and replacement trustees are appointed by a simple majority resolution of the board or members. A trustee must be a member of the Charity. At each AGM all trustees who have served four consecutive years or more as a trustee shall retire from office. A trustee who retires in accordance with this Article, if willing to act, shall be eligible for re-appointment for one further term of four years. The Pastor shall not be required to retire from office until such time as he or she ceases to be a Pastor.

Organisational and Decision Making Structure

Decisions on policy and governance are made by the board of Directors, who are also the trustees of House Church, consisting of 5 members. The members meet monthly and are responsible for the policy, governance, and financial management of the organisation. The Executive Pastor sits on the board as a member who reports to the Board of trustees on operational running of the church.

The day to day running of House Church is delegated to a Senior Lead Team, wider Leadership team and staff members who are accountable to both Board of Trustees and Elders.

Objectives and activities

Renamed in 2022, House Church exists to extend the kingdom of God as we worship God, love people, and make disciples of Jesus Christ.

We want to build a community where people can learn more about God in a bible-based community and have the space to explore and understand who God is. We have Sunday services, for adult, youth and Kids, Youth ministry on Friday evenings, House Tots fortnightly, Discipleship Community, Retirement Morning and our Compassion Centre which is there to support with Foodbank, Life skills and money management.

The objectives of House Church are as stated in the Memorandum and Articles of Association are:

To promote the following purposes for the benefit of the public: Turn spiritually lost people into passionate committed followers of Jesus Christ and to establish a biblically functioning community that is impacting all ages and backgrounds of people in Newtownards area beyond.

We have partnerships with other charitable organisations that help and aid us in our objectives as a charity e.g.: "Care for Family", Abaana, Christians Against Poverty and Trussel trust which are national charities which aim to promote strong family life and to help those hurting because of family circumstances, bereavement, poverty, and debt.

House Church Limited

Trustees' Report

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Activities and performance

Isaiah 43 v 18-19 "Forget the former things do not dwell on the past. See, I am doing a new thing! Now it Springs up; do you not perceive it? I am making a way in the wilderness and streams in the wasteland."

This was the verse that led our ministry for the year as we sought to seek God's guidance and vision for what He was doing. We have had great spaces for community and gatherings of those within our community: Sunday Gatherings, prayer gatherings, Discipleship communities, Bible study group, Retired Morning and Crochet Group.

We have had real growth this year in our young families in church with Kids ministry experiencing significant growth and the need for more volunteers. A new SEN programme to support those who learn different ways, with training given to volunteers who will support in a 1-1 capacity.

Our youth team has been steadily growing in attendance for Friday nights and also Sunday ministry for Youth. We have seen young people more engaged and loving being part of the church community with their families in turn love seeing their young people grow and find community.

Our House Tots is still an ever popular ministry that serves all community. This is for parents or carers to come along to with kids under primary 1 age group. The team have seen numbers increase so much that we have had to move rooms to accommodate them.

Our Compassion Centre has been operating well with new partnerships of referral agencies. We have saw an increase on last year usage of Foodbank by 23%. We have been seeing an increase with working families unable to meet the demands of the cost-of-living crisis and people whose benefit payments fail to match their legitimate outgoings. We also ran our Life Skills course being a particular highlight and our first CAP money course giving support and opportunity to have support in areas around budgeting and living on a tight budget. We also ran our Christmas campaign offering new toys and meat vouchers to those within the community of Newtownards to get support for their families at Christmas.

Health, safety and wellbeing of staff, volunteers, and beneficiaries

Provision of a safe environment to facilitate the health and wellbeing of staff, volunteers, and beneficiaries.

All policies and procedures were reviewed and assessed with relevant training for staff and volunteers undertaken.

Policy on Reserves

A cash reserve is held in an interest bearing account to allow for financial reserves. There is a fixed calculation of this cash reserve, which is maintained at one month's running costs (2024: £67,045). There are no designated funds.

Major Risks

The directors review the possibility of major risks on an ongoing basis. No major risks have been identified.

House Church Limited

Trustees' Report

Volunteer Initiatives

We encourage and promote volunteer initiatives through our community action programmes, children's work, social action teams tackling debt and food poverty and through many other opportunities in the Church.

Fundraising

Fundraising activities are kept under review and are instigated in response to global initiatives.

Recruitment and Induction

Recruitment is undertaken on the basis of attracting suitably qualified individuals with appropriate skill sets to assist in the overall governance and values of the Church. Induction is ongoing and on a needs basis.

Grant-Making Policy

The Elders and Directors of the Company consider the payment of grants and donations on an on-going basis.

Financial review

Performance 2024

Total income amounted to £807,248, which showed an increase of £38,920. This total included Church Givings of £370,209, Rental Income of £49,536, Foodbank and Cap Income of £43,076 and other income of £5,708. Restricted Income related to Foodbank and CAP activities, Compassion Centre and BFL donations.

Donations were made during the year amounting to £3,000; Heat and Light reduced by £18,808; Cleaning reduced by £2,668; Repairs and Maintenance reduced by £17,560; Loan Interest amounted to £51,583. Depreciation reduced by £3,137 to £85,931. Salaries are similar to last year. Bank charges are reduced by £10,221 and Foodbank Expenses increased by £8,818.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

House Church Limited

Trustees' Report


Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

05 Mar 2025

The trustees' annual report and the strategic report were approved on _____ and signed on behalf of the board of trustees by:



Ms N Porter
Trustee

House Church Ltd

Northern Ireland - Charity number 102893

Annual return

House Church Limited

Independent Auditor's Report to the Members of House Church Limited

Opinion

We have audited the consolidated financial statements of House Church Limited (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 May 2024, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 May 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

House Church Limited

Independent Auditor's Report to the Members of House Church Limited

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Directors and other management (as required by auditing standards).

House Church Limited

Independent Auditor's Report to the Members of House Church Limited

- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Directors.
- We communicated applicable laws and regulations throughout our audit team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries, and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential basis; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Brian Stewart

.....
Brian Stewart (Senior Statutory Auditor)
For and on behalf of RBCA Limited, Statutory Auditor

Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

05 Mar 2025

Date:.....

House Church Ltd

Northern Ireland - Charity number 102893

Accounts

House Church Limited

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 May 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	303,846	106,301	410,147	436,014
Other trading activities	6	321,587	–	321,587	288,700
Investment income	7	31,900	–	31,900	23,850
Other income	8	4,694	–	4,694	16,052
Total income		<u>662,027</u>	<u>106,301</u>	<u>768,328</u>	<u>764,616</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	212,018	–	212,018	186,148
Expenditure on charitable activities	10,11	528,631	16,703	545,334	472,056
Total expenditure		<u>740,649</u>	<u>16,703</u>	<u>757,352</u>	<u>658,204</u>
Net income		<u>(78,622)</u>	<u>89,598</u>	<u>10,976</u>	<u>106,412</u>
Transfers between funds		162,469	(162,469)	–	–
Net movement in funds		<u>83,847</u>	<u>(72,871)</u>	<u>10,976</u>	<u>106,412</u>
Reconciliation of funds					
Total funds brought forward		1,881,993	164,839	2,046,832	1,940,420
Total funds carried forward		<u>1,965,840</u>	<u>91,968</u>	<u>2,057,808</u>	<u>2,046,832</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.



House Church Limited
Company Limited by Guarantee
Consolidated Statement of Financial Position
31 May 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	16	2,914,221	2,963,444
Current assets			
Stocks	17	2,209	1,957
Debtors	18	25,905	33,732
Cash at bank and in hand		143,209	203,106
		<u>171,323</u>	<u>238,795</u>
Creditors: amounts falling due within one year	19	<u>204,181</u>	<u>155,359</u>
Net current liabilities		<u>(32,858)</u>	<u>83,436</u>
Total assets less current liabilities		2,881,363	3,046,880
Creditors: amounts falling due after more than one year	20	<u>823,555</u>	<u>1,000,048</u>
Net assets		<u>2,057,808</u>	<u>2,046,832</u>
Funds of the charity			
Restricted funds		91,968	164,839
Unrestricted funds		<u>1,965,840</u>	<u>1,881,993</u>
Total charity funds	22	<u>2,057,808</u>	<u>2,046,832</u>

These financial statements were approved by the board of trustees and authorised for issue on 1 December 2023, and are signed on behalf of the board by:



Ms N Porter
Trustee

House Church Limited
Company Limited by Guarantee
Statement of Financial Position - Company
31 May 2023

	Note	2023		2022
		£	£	£
Fixed assets				
Tangible fixed assets	15		2,871,951	2,927,664
Current assets				
Debtors	16	77,180		97,889
Cash at bank and in hand		121,432		169,346
		<u>198,612</u>		<u>267,235</u>
Creditors: amounts falling due within one year	17	<u>183,206</u>		<u>174,596</u>
Net current assets			<u>15,406</u>	<u>92,639</u>
Total assets less current liabilities			<u>2,887,357</u>	<u>3,020,303</u>
Creditors: amounts falling due after more than one year	18		<u>823,555</u>	<u>955,698</u>
Net assets			<u>2,063,802</u>	<u>2,064,605</u>
Funds of the charity				
Restricted funds			91,968	164,839
Unrestricted funds			<u>1,971,834</u>	<u>1,899,766</u>
Total charity funds	20		<u>2,063,802</u>	<u>2,064,605</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 1 December 2023, and are signed on behalf of the board by:



Ms N Porter
Director

House Church Limited
Company Limited by Guarantee
Consolidated Statement of Cash Flows
Year ended 31 May 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	10,976	106,412
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	89,068	88,056
Other interest receivable and similar income	(31,900)	(23,850)
Interest payable and similar charges	51,055	22,687
Accrued (income)/expenses	(122)	3,156
<i>Changes in:</i>		
Stocks	(252)	(221)
Trade and other debtors	7,827	(26,919)
Trade and other creditors	(95,493)	(59,275)
Cash generated from operations	31,159	110,046
Interest paid	(51,055)	(22,687)
Interest received	31,900	23,850
Net cash from operating activities	<u>12,004</u>	<u>111,209</u>
Cash flows from investing activities		
Purchase of tangible assets	(43,334)	(77,713)
Proceeds from sale of tangible assets	3,489	1,867
Net cash used in investing activities	<u>(39,845)</u>	<u>(75,846)</u>
Cash flows from financing activities		
Proceeds from borrowings	(32,056)	(75,823)
Net cash used in financing activities	<u>(32,056)</u>	<u>(75,823)</u>
Net decrease in cash and cash equivalents	(59,897)	(40,460)
Cash and cash equivalents at beginning of year	203,106	243,566
Cash and cash equivalents at end of year	<u>143,209</u>	<u>203,106</u>



House Church Ltd

Northern Ireland - Charity number 102893

Annual report

House Church Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 May 2023.

Reference and administrative details

Registered charity name	House Church Limited
Charity registration number	102893
Company registration number	NI069291
Principal office and registered office	18C Crawfordsburn Road Newtownards BT23 4EA

The trustees

Mr D Taylor	(Resigned 3 April 2023)
Ms N Porter	
Mr C Murphy	
Dr O Griffith Kerr	
Ms J Brownlee	
Mr A Steensma	
Ms G Lamont	
Mr K Simpsons	

Auditor	Johnston Graham Limited Chartered accountants & statutory auditor 216/218 Holywood Road Belfast BT4 1PD
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Structure, governance and management

House Church Limited, registered as a charity with the Charities Commission for Northern Ireland on 2 June 2015, was incorporated as a company limited by guarantee in Northern Ireland on 20 May 2008, registration number NI069291.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1 each.

The first trustees were appointed by the members. Additional and replacement trustees are appointed by a simple majority resolution of the board or members. Trustees do not have a term of office and are not subject to retirement by rotation or re-election.

Organisational and Decision Making Structure

Decisions on policy and governance are made by the Board of Directors, who are also the trustees of House Church Limited, consisting of 7 members. The members meet monthly and are responsible for the policy, governance, and financial management of the organisation. The Executive Pastor sits on the Board as a member who reports to the Board of trustees on operational running of the church.

The day to day running of House Church Limited is delegated to a Senior Lead Team, wider Leadership team and staff members who are accountable to both the Board of Trustees and Elders.

House Church Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2023

Objectives and activities

Renamed in 2022, House Church exists to extend the kingdom of God as we worship God, love people, and make disciples of Jesus Christ.

We want to build a community where people can learn more about God in a bible-based community and have the space to explore and understand who God is. We have Sunday services, for adults and Kids, Youth ministry on Friday evenings, House Tots fortnightly, Discipleship Community, Retirement Morning and our Compassion Centre which is there to support with Foodbank, Life skills and money management.

The Objectives of House Church are as stated in the Memorandum and Articles of Association are: To promote the following purposes for the benefit of the public: Turn spiritually lost people into passionate committed followers of Jesus Christ and to establish a biblically functioning community that is impacting all ages and backgrounds of people in Newtownards area and beyond.

We have partnerships with other charitable organisations that help and aid us in our objectives as a charity e.g.: "Care for the Family", Abaana, Compassion UK, Home for Good, Christians Against Poverty and Trussell trust which are national charities which aim to promote strong family life and to help those hurting because of family circumstances, bereavement, poverty, and debt.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

House Church Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2023

Achievements and performance

1 Peter 2v5 "you also, like living stones, are being built into a spiritual house, to be a holy priesthood, offering spiritual sacrifices acceptable to God through Jesus Christ".

This was the verse that led all activity and ministry for the year. As we set about the refurbishment of our building and under the new name of House Church. We were wanting to create spaces where church family and community could grow in abundance. For our kids ministry rooms to be fun, open and welcoming space. Environments for gatherings for discipleship, friendship, prayer and fun to gather, and for the foyer and Coffee House to be an open and warm space for anyone in our community to walk into and feel welcomed.

As ministry year began our Kids ministry began slowly encouraging new volunteers to join the ministry. A new programme was introduced in January, and this has seen more engagement from our kids and this in turn has impacted parents as we are seeing growing numbers attending which will mean more volunteers, but it is a great problem to have.

Our Youth Team has been steadily growing in attendance for Friday nights and they also introduced a new Sunday ministry for Youth. We have seen young people more engaged and loving being part of the church community and their families in turn love seeing their young people grow and find community.

Young adult's ministry has grown significantly in number through engaging programme's and services which has fostered a fantastic community where they get to serve one another and the wider church body.

Our House Tots was launched again after a 3-year, and this soon became a very popular ministry that serves all the community. This is for parents or carers to come along to with kids under primary 1 age group. The team have seen numbers increase so much that we have had to move rooms to accommodate them.

Our Compassion Centre was one of the busiest since opening. We saw an increase on usage of Foodbank by 67%. We have been seeing an increase with working families unable to meet the demands of the cost of living crisis and people whose benefit payments fail to match their legitimate outgoings. We also ran very successful courses earlier in the year with a Life Skills course being a particular highlight and our first CAP money course for 3 years. And once again this year foodbank were nominated as one of of the mayor's charities for the year which gave many opportunities to highlight the work of Compassion ministries within our community and the help that we offer to support those in need.

Health, safety and wellbeing of staff, volunteers, and beneficiaries

Provision of a safe environment to facilitate the health and wellbeing of staff, volunteers and beneficiaries.

All policies and procedures were reviewed and assessed with relevant training for staff and volunteers undertaken.

Policy on Reserves

A cash reserve is held in an interest bearing account to allow for financial reserves. There is no fixed calculation of this cash reserve and the balance will fluctuate in relation to available funds. There are no designated funds.

House Church Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2023

Major Risks

The directors review the possibility of major risks on an ongoing basis. No major risks have been identified.

Volunteer Initiatives

We encourage and promote volunteer initiatives through our community action programmes, children's work, social action teams tackling debt and food poverty and through many other opportunities in the Church.

Fundraising

Fundraising activities are kept under review and are instigated in response to global initiatives.

Recruitment and Induction

Recruitment is undertaken on the basis of attracting suitably qualified individuals with appropriate skill sets to assist in the overall governance and values of the Church. Induction is ongoing and on a needs basis.

Grant-Making Policy

The Elders and Directors of the Company consider the payment of grants and donations on an on-going basis.

Financial review

Performance 2023

Total income amounted to £768,328 which showed an increase of £3,712. This total included Church Givings of £342,591, Rental Income of £129,690, Foodbank and Cap income of £48,440 and Other Income of £23,770. Restricted income related to Foodbank and CAP activities, Compassion Centre and BFL donations.

Donations were made during the year amounting to £5,030; Heat and Light increased by £21,851 to £48,592; Cleaning increased by £9,248 to £18,995; and Repairs and Maintenance increased by £6,185 to £24,451. Loan interest amounted to £32,748 and depreciation reduced by £928. Salaries in total, were similar to last year.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

House Church Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2023

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 1 December 2023 and signed on behalf of the board of trustees by:



Ms N Porter
Trustee

House Church Ltd

Northern Ireland - Charity number 102893

Annual return

House Church Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of House Church Limited

Year ended 31 May 2023

Opinion

We have audited the financial statements of House Church Limited (the 'parent company') and its subsidiary ("the group") for the year ended 31 May 2023 which comprise the consolidated statement of financial activities (including income and expenditure account), consolidated statement of financial position, company statement of financial position, consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the company's affairs as at 31 May 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

House Church Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of House Church Limited *(continued)*

Year ended 31 May 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

House Church Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of House Church Limited *(continued)*

Year ended 31 May 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit process we obtained an understanding of the legal and regulatory framework applicable to the entity, being FR102, Companies Act 2006 the UK taxation regime and compliance with regulations in relation to the Coronavirus Jobs Retention Scheme and the Coronavirus Business Interruption Scheme. In addition, we assessed the risks of material fraud through enquires with management and those charged with corporate governance and analytical procedures were used to assess any unusual or unexpected relationships. As with all organisation of this size, there remains an inherent difficulty in the detection of irregularities.

A further description of our responsibilities for the audit of financial statements is located on the FRC's website at www.frc.org.uk/auditorsresponsibilities

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

House Church Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of House Church Limited *(continued)*

Year ended 31 May 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Ms E Mulholland (Senior Statutory Auditor)

For and on behalf of
Johnston Graham Limited
Chartered accountants & statutory auditor
216/218 Holywood Road
Belfast
BT4 1PD

1 December 2023

