

**HOUSE OF WORSHIP (IRE)**  
**YEAR ENDED 31 DECEMBER 2024**

**FEB CHARTERED ACCOUNTANTS**

Chartered Accountants  
Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

**HOUSE OF WORSHIP (IRE)****INDEPENDENT EXAMINER'S REPORT****YEAR ENDED 31 DECEMBER 2024**

I report to the trustees on my examination of the financial statements of House of Worship (Ire) ('the club charity') for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the trustees of the club charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your club charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the club charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



**Michael Flannigan FCA**  
Independent Examiner

Linenhall Exchange  
1st Floor,  
26 Linenhall Street  
Belfast  
Northern Ireland  
BT2 8BG

## HOUSE OF WORSHIP (IRE)

## INCOME AND EXPENDITURE ACCOUNT

## FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
<b>Income</b>				
Tithes & offerings	29,769		28,892	
Missionary	265		100	
Gifts & Fundraising	300		-	
Miscellaneous	<u>-</u>		<u>10,024</u>	
		30,334		39,016
<b>Expenditure</b>				
Ministry Portions	1,500		4,800	
Office expenses	3,660		2,475	
Rent	9,000		6,750	
Insurance	1,813		1,028	
Light & heat	1,894		1,532	
Water charges	250		259	
Repairs & Maintenance & Cleaning	4,933		6,653	
Ministry & visitors' expenses	978		1,771	
Music ministry & media	314		546	
Home & foreign missions	2,089		1,531	
Children & Youth work	61		566	
Social & leisure expenses	834		962	
Men Group	50		117	
Curriculum	214		114	
Motor & transport expenses	3,400		2,597	
Accountancy fee	600		600	
Bank & Credit card fees	347		277	
Depreciation: Audio Equipment	2,898		3,044	
Depreciation: Furnishings & equipment	552		613	
Miscellaneous expenses	<u>269</u>		<u>137</u>	
<b>Total expenses</b>		<u>35,656</u>		<u>36,372</u>
<b>NET (DEFICIT)/SURPLUS FOR YEAR, ALLOCATED</b>				
<b>Accumulated (Deficit) / Surplus</b>		<u><b>(5,322)</b></u>		<u><b>2,644</b></u>

The notes on page 4 form part of these accounts.

# HOUSE OF WORSHIP (IRE)

## BALANCE SHEET AS AT 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
<b>Fixed Assets</b>				
Audio Equipment	8,391		11,289	
Furnishings & Equipment	<u>979</u>		<u>1,531</u>	
		9,370		12,820
<b>Current Assets</b>				
Frist Trust – Current account	<u>13,084</u>		<u>14,956</u>	
	13,084		14,956	
<b>Less: Current liabilities</b>				
Sundry Creditors	(4,250)		(4,250)	
Other creditors: credit card	<u>(363)</u>		<u>(363)</u>	
	(4,613)		(4,613)	
<b>Net Current Assets</b>		8,471		10,343
<b>Net Assets</b>		<b><u>17,841</u></b>		<b><u>23,163</u></b>
<b>Financed by</b>				
<b>Accumulated surplus</b>				
Balance at 31 December 2023	23,163		20,519	
Add: Net (Deficit)/ Surplus for year	<u>(5,322)</u>		<u>2,644</u>	
		17,841		23,163
<b>TOTAL FUNDS</b>		<b><u>17,841</u></b>		<b><u>23,163</u></b>

The Accounts were approved by the Board of Trustees on \_\_\_\_\_

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# HOUSE OF WORSHIP (IRE)

## NOTES TO THE ACCOUNTS – 31 DECEMBER 2024

### 1 FIXED ASSETS

	<u>Audio Equipment</u> £	<u>Furnishings and Equipment</u> £	<u>Total</u> £
<b>COST</b>			
At 31 December 2023	27,304	14,513	41,817
Additions during Year	-	-	-
At 31 December 2024	<b>27,304</b>	<b>14,513</b>	<b>41,817</b>
<b>DEPRECIATION</b>			
At 31 December 2023	16,015	12,982	28,997
Charge for Year	2,898	552	3,450
At 31 December 2024	<b>18,913</b>	<b>13,534</b>	<b>32,447</b>
<b>NET BOOK VALUE</b>			
At 31 December 2023	11,289	1,531	12,820
At 31 December 2024	<b>8,391</b>	<b>979</b>	<b>9,370</b>

### 2 DEPRECIATION

Depreciation is calculated to write off the costs of fixed assets on a straight line basis over the expected useful lives of the assets concerned. The annual rates used are:-

Audio Equipment	15%
Furnishings and Equipment	15%