

HOUSE OF WORSHIP (IRE)
YEAR ENDED 31 DECEMBER 2025

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 2025

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 2025.

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 2025

	2025		2024	
	£	£	£	£
Income				
Tithes & offerings	<u>20,959</u>		29,769	
Missionary	-		265	
Gifts & Fundraising	<u>11,297</u>		<u>300</u>	
		32,256		30,334
Expenditure				
Ministry Portions	500		1,500	
Office expenses	4,016		3,660	
Rent	3,850		9,000	
Insurance	1,135		1,813	
Light & heat	1,291		1,894	
Water charges	283		250	
Repairs & Maintenance & Cleaning	2,360		4,933	
Ministry & visitors' expenses	2,089		978	
Music ministry & media	806		314	
Home & foreign missions	2,619		2,089	
Children & Youth work	-		61	
Social & leisure expenses	726		834	
Tribes Men/Women	76		50	
Curriculum	141		214	
Motor & transport expenses	3,658		3,400	
Accountancy fee	1,086		600	
Bank & Credit card fees	290		347	
Depreciation: Audio Equipment	2,886		2,898	
Depreciation: Furnishings & equipment	426		552	
Miscellaneous expenses	<u>555</u>		<u>269</u>	
Total expenses		<u>28,793</u>		<u>35,656</u>
NET SURPLUS / (DEFICIT) FOR YEAR, ALLOCATED				
Accumulated Surplus / (Deficit)		<u>3,463</u>		<u>(5,322)</u>

The notes on page 4 form part of these accounts.

HOUSE OF WORSHIP (IRE)
BALANCE SHEET AS AT 31 DECEMBER 2025

	2025		2024	
	£	£	£	£
Fixed Assets				
Audio Equipment	6,028		8,391	
Furnishings & Equipment	<u>554</u>		<u>979</u>	
		6,582		9,370
Current Assets				
Frist Trust – Current account	<u>15,954</u>		<u>13,084</u>	
	15,954		13,084	
Less: Current liabilities				
Sundry Creditors	(600)		(4,250)	
Other creditors: credit card	<u>(632)</u>		<u>(363)</u>	
	(1,232)		(4,613)	
Net Current Assets		<u>14,722</u>		<u>8,471</u>
Net Assets		<u>21,304</u>		<u>17,841</u>
Financed by				
Accumulated surplus				
Balance at 31 December 2024	17,841		23,163	
Add: Net Surplus/(Deficit) for year	<u>3,463</u>		<u>(5,322)</u>	
		<u>21,304</u>		<u>17,841</u>
TOTAL FUNDS		<u>21,304</u>		<u>17,841</u>

The Accounts were approved by the Board of Trustees on _____

The notes on page 4 form part of these accounts.

HOUSE OF WORSHIP (IRE)

NOTES TO THE ACCOUNTS – 31 DECEMBER 2025

1 FIXED ASSETS

	<u>Audio Equipment</u> £	<u>Furnishings and Equipment</u> £	<u>Total</u> £
COST			
At 31 December 2024	27,304	14,513	41,817
Additions during Year	524	-	524
At 31 December 2025	27,828	14,513	42,341
DEPRECIATION			
At 31 December 2024	18,913	13,534	32,447
Charge for Year	2,886	426	3,312
At 31 December 2025	21,799	13,960	35,759
NET BOOK VALUE			
At 31 December 2024	8,391	979	9,370
At 31 December 2025	6,028	554	6,582

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%