

# Connect Christian Fellowship

Northern Ireland · Charity number 104970

## Details

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**Status** Received

**Company number** [53634](#)

**Registered** 2016-06-07

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** The Connect Centre  
2-10 Model School Road  
Ballymoney  
Co Antrim  
BT53 6bh  
BT53 6BH

**Phone** 07801016477

**Email** [info@connectchristianfellowship.com](mailto:info@connectchristianfellowship.com)

**Website** <http://www.connectchristianfellowship.com>

## Activities

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**Purposes:** a. To advance the Christian faith in accordance with the Statements of Beliefs appearing in the Schedule hereto in Ireland and in such parts of Great Britain or the world as the directors of the Charity (the trustees) may from time to time think fit b. to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in Ireland in such parts of Great Britain or the world as the trustees may from time to time think fit c. to advance education in accordance with Christian principles by such means as the trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in the said location and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit d. to promote and fulfil any such other charitable purposes beneficial to the community in Ireland and in such parts of Great Britain or the world as the trustees may from time to time think fit

**What the charity does:** The advancement of education, 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:** Counselling/support, General charitable purposes, Medical/health/sickness, Overseas aid/famine relief, Relief of poverty, Religious activities, Welfare/benevolent, Youth development

**Who the charity helps:** Addictions (drug/solvent/alcohol abuse), Children (5-13 year olds), Ethnic minorities, General public, Hiv/aids, Men, Older people, Overseas/developing countries, Parents, Preschool (0-5 year olds), Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£189,291	£149,884	£0	1

## Trustees

Name	Role	Appointed
Mr Mark Ballantine		
Mr William John Patterson		
Paul Paynter		

**Connect Christian Fellowship**

Northern Ireland - Charity number 104970

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# Accounts

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Company no. NI053634  
Charity no. 104970

**Connect Christian Fellowship**  
**Annual Report and Financial Statements**  
**5 April 2025**

**Connect Christian Fellowship**

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**For The Year Ended 5 April 2025**

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**Connect Christian Fellowship**

**Reference and administrative details**

**For the year ended 5 April 2025**

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<b>Company number</b>	NI053634
<b>Charity number</b>	104970
<b>Registered office and operational address</b>	The Connect Centre 6-10 Model School Road Ballymoney BT53 6BH
<b>Trustees</b>	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Mark Ballantine William Patterson Paul Paynter
<b>Bankers</b>	AIB 78 Wellington Street Ballymena BT43 6AF
<b>Independent examiners</b>	David McMullan & Co Ltd Chartered Accountants Kenver House 1 Ballykenver Road Stranocum Ballymoney BT53 8PZ

## **Connect Christian Fellowship**

### **Trustees Report**

#### **For the year ended 5 April 2025**

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The Trustees, who are also the directors of the company for the purposes of the Companies Act 2006, present their annual report together with the financial statements and independent examiners' report of the charitable company for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with current statutory requirements, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Connect Christian Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **Legal Structure**

Connect Christian Fellowship Limited is a charitable incorporated company governed by its Articles of Association and is a registered charity in Northern Ireland (Charity Registration No. 104970). The charity is a charitable company limited by guarantee.

#### **Purpose**

Connect Christian Fellowship's main activities are public meetings at the Connect Centre and group meetings in private homes for worship, prayer, teaching, fellowship and support and encouraging all participants to engage in altruistic activities in the community. The meetings are open to the public and information is available on the website in relation to the gatherings and other events that the church supports. The church has programmes catering for children of all ages up to school leavers. The church supports individuals and Christian charities involved in charitable work locally and internationally. The church supports joint activities with other churches in the Ballymoney area.

#### **Public Benefit**

The principal public benefit is the advancement of the Christian faith through a personal belief in Jesus Christ. The church promotes the application of Biblical teaching for life. It trains, equips and supports people in their Christian faith with the benefits flowing from the promotion of family stability and the well-being for those attending. The public are welcome to attend our meetings which are free of charge and open to all. Through its activities and the support given by the church, people have increased opportunity to contribute positively to society and to address poverty and help those in need of care at home and elsewhere. We facilitate those who attend to carry out acts of social concern to benefit persons in the Causeway and surrounding areas facing hardship on the basis of their need and thereby promote the practice of the Christian faith. The benefits are evidenced through weekly meetings to present the teachings of the bible and the provision of opportunities for Christian response including but not limited to prayer and worship and the building up of fellowship. There are groups for children of all ages up to school leavers. In the various meetings we promote the Christian faith, friendship and care. The church facilitates and encourages contact and activities with other churches in the Ballymoney area. The church's beneficiaries are those who attend and participate in meetings and activities including children, youth, parents/carers with toddlers and also members of the general public in the local community and further afield to whom the church members reach out.

## **Connect Christian Fellowship**

### **Trustees Report**

#### **For the year ended 5 April 2025**

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Many people testify to the beneficial effects resulting from attending the meetings and participating in the activities. The charity also brings benefits to those in need in the local community and abroad through financial and other support of people, and appropriate charitable organisations and individuals carrying out charitable Christian work helping people in need by reason of poverty or sickness and people in need of educational help. Any private benefit flowing from the purpose of the church is incidental. No harm arises from these purposes.

#### **Achievements and Performance**

Total incoming resources amounted to £189,291 (2024 - £215,165) and after deducting total resources expended of £149,884 (2024 - £157,253), which excludes fixed asset investments, net incoming resources amounted to £39,407 (2024 - £57,912). At the year end unrestricted funds amounted to £330,339 (2024 - £290,932). All resources received and expended are treated as unrestricted funds, unless otherwise stated.

Connect Christian Fellowship continued to host public Christian worship meetings and community support groups in the Connect Centre, Model School Road, Ballymoney. Church affiliates are encouraged to participate in community service and charitable activities. Meetings were open to all members of the public, with details being made available on the church website and social media.

Connect Christian Fellowship provided financial and practical support to individuals and Christian charities working both locally and internationally and continues to collaborate with other churches and charities in the Ballymoney area on joint initiatives.

Through its activities, and the support given by the charity, people have continued to have increased opportunity to contribute positively to society. The charity enabled those who attended to carry out acts of social concern to benefit persons in the Ballymoney and surrounding areas.

During the year the charity acquired a property at 34 High Street, Ballymoney, to support its ministry and community activities. This resulted in an addition of £194,579 to tangible fixed assets. To fund the property purchase, the charity received a £160,000 concessionary loan on a nil-interest basis, repayable in ten years. The loan is secured by a legal charge on the property. This arrangement significantly strengthens the long-term capital position of the charity.

#### **Governance and Management**

The Trustees of the charity have the responsibility for the operational deliverance of the charity's activities and achievement of the objectives. The Trustees who served during the year are as stated below:

Mark Ballantine  
William Patterson  
Paul Paynter

Trustees are elected in accordance with the Articles of Association.

The Trustees have assessed major risks to which the company is exposed, in particular those related to the operations and finances, and are satisfied that systems are in place to mitigate exposure.

## Connect Christian Fellowship

### Trustees Report

#### For the year ended 5 April 2025

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##### Reserves

The Trustees review the charity's reserves at least annually to ensure sufficient funds are held to meet foreseeable operational needs and to protect the charity from unexpected financial pressures.

At 5 April 2025, the charity held unrestricted reserves of £329,739, of which £45,335 is designated for the Connect Centre (formerly the Barn Fellowship fund being renamed in 2025) and £284,404 remains available for general use. The Trustees are satisfied that these reserves are appropriate given current commitments, the recent purchase of property, and the strategic plans for future development.

##### Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires that the Trustees prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company and the incoming resources and application of the resources, including the net income or expenditure, of the charitable company for the year. 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 Charities SORP;
- make judgements and 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 a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

##### Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees at the meeting on 12 December 2025 and signed on its behalf by:



William Patterson  
Trustee



Mark Ballantine  
Trustee

**Connect Christian Fellowship**

**Independent Examiner's Report**

**For the year ended 5 April 2025**

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We report on the financial statements of the charitable company for the year ended 5th April 2025, which comprise the Statement of Financial Activities, Balance Sheet and related notes, set out on pages 8 to 19. The financial reporting framework that has been applied in their preparation is the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Respective responsibilities of directors and independent examiner**

The charity's Trustees (who are also the Directors of Connect Christian Fellowship Limited for the purposes of company law) are responsible for the preparation of the financial statements in accordance with section 63 of the Charities Act (Northern Ireland) 2008. The charity's Trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2013 and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 65 of the 2013 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act; and
- (iii) state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the independent examiner's statement below.

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 63 of the Charities Act
- 2. That the financial statements do not accord with those accounting records
- 3. That the financial statements do not comply with the accounting requirements of the Charities 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.



**David McMullan & Co Ltd**  
**Chartered Accountants**

Kenver House  
1 Ballykenver Road  
Stranocum  
Ballymoney  
Co. Antrim  
BT53 8PZ

12 December 2025

**Connect Christian Fellowship****Statement of financial activities** *(incorporating an income and expenditure account)***For the year ended 5 April 2025**

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
<b>Income from:</b>					
Donations	3	2,265	173,413	<b>175,678</b>	200,019
Other trading activities	4	-	13,613	<b>13,613</b>	15,146
<b>Total income</b>		<u>2,265</u>	<u>187,026</u>	<u><b>189,291</b></u>	<u>215,165</u>
<b>Expenditure on:</b>					
Charitable activities		<u>5,250</u>	<u>144,634</u>	<u><b>149,884</b></u>	<u>157,253</u>
<b>Total expenditure</b>	5	<u>5,250</u>	<u>144,634</u>	<u><b>149,884</b></u>	<u>157,253</u>
<b>Net income / (expenditure)</b>		(2,985)	42,392	<b>39,407</b>	57,912
Transfers between funds		<u>3,585</u>	<u>(3,585)</u>	-	-
<b>Net movement in funds</b>	6	600	38,807	<b>39,407</b>	57,912
<b>Reconciliation of funds:</b>					
Total funds brought forward		-	290,932	<b>290,932</b>	233,020
<b>Total funds carried forward</b>		<u>600</u>	<u>329,739</u>	<u><b>330,339</b></u>	<u>290,932</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

**Connect Christian Fellowship**

**Balance sheet**

**As at 5 April 2025**

	Note	£	2025 £	2024 £
<b>Fixed assets</b>				
Tangible assets	9		<b>246,125</b>	68,210
<b>Current assets</b>				
Debtors	10	<b>49,229</b>		24,934
Cash at bank and in hand		<b>230,023</b>		<u>198,375</u>
			<b>279,252</b>	223,309
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	11	<b>(35,038)</b>		<u>(587)</u>
<b>Net current assets</b>			<b>244,214</b>	222,722
<b>Long term liabilities</b>				
Creditors: amounts falling due after more than	12		<b>(160,000)</b>	-
<b>Net assets</b>			<b><u>330,339</u></b>	<u>290,932</u>
<b>Funds</b>	13			
Restricted funds			<b>600</b>	-
Unrestricted funds			<b>45,335</b>	45,335
Designated funds			<b>284,404</b>	245,597
General funds				
<b>Total charity funds</b>			<b><u>330,339</u></b>	<u>290,932</u>

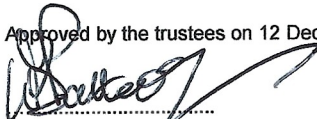
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 12 December 2025 and signed on their behalf by

  
 .....  
 William Patterson  
 Trustee

  
 .....  
 Mark Ballantine  
 Trustee

## **Connect Christian Fellowship**

### **Notes to the financial statements**

**For the year ended 5 April 2025**

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#### **1. Accounting policies**

##### **a) General information and basis of preparation**

Connect Christian Fellowship is a charitable company limited by guarantee registered in Northern Ireland. The registered office address is The Connect Centre, 6-10 Model School Road, Ballymoney, BT53 6BH.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Connect Christian Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

##### **d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

##### **e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### **f) Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

## Connect Christian Fellowship

### Notes to the financial statements

#### For the year ended 5 April 2025

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#### 1. Accounting policies (continued)

##### g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities, on the basis that the charity does not make any direct expenditure on raising funds.

##### i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Buildings	50 years' straight line
Building works	25% reducing balance
Fixtures and fittings	25% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

##### j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

## Connect Christian Fellowship

### Notes to the financial statements

For the year ended 5 April 2025

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#### 1. Accounting policies (continued)

##### n) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SoFA.

##### o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

##### p) Concessionary Loans

Concessionary loans are those granted or received below market rate and primarily for the purpose of furthering the charity's objectives. The concessionary loan received during the year is recognised initially at the amount received and is subsequently measured at the amount repayable, in accordance with the Charities SORP (FRS 102) Section 34. No interest is charged, and the carrying value therefore represents the outstanding principal balance. The loan is secured by a legal charge on the newly purchased property and is repayable in full in ten years.

#### 2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	2024 Total
	£	£	£
<b>Income from:</b>			
Donations	23,030	176,989	200,019
Other trading activities	-	15,146	15,146
<b>Total income</b>	<u>23,030</u>	<u>192,135</u>	<u>215,165</u>
<b>Expenditure on:</b>			
Charitable activities	<u>27,000</u>	<u>130,253</u>	<u>157,253</u>
<b>Total expenditure</b>	<u>27,000</u>	<u>130,253</u>	<u>157,253</u>
<b>Net income / (expenditure)</b>	(3,970)	61,882	57,912
Transfers between funds	<u>3,970</u>	<u>(3,970)</u>	-
<b>Net movement in funds</b>	<u>-</u>	<u>57,912</u>	<u>57,912</u>

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2025**

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**3. Income from donations**

	Restricted £	Unrestricted £	2025 Total £
Donations	2,265	147,731	149,996
Gift aid	-	23,150	23,150
Events	-	2,532	2,532
<b>Total income from donations</b>	<b>2,265</b>	<b>173,413</b>	<b>175,678</b>

**Prior period comparative**

	Restricted £	Unrestricted £	2024 Total £
Donations	23,030	149,476	172,506
Gift aid	-	26,873	26,873
Events	-	640	640
<b>Total income from donations</b>	<b>23,030</b>	<b>176,989</b>	<b>200,019</b>

**4. Income from other trading activities**

	2025 Total £	2024 Total £
Rental income	<b>13,613</b>	15,146

*All income from other trading activities is unrestricted for both the current and prior year.*

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2025**

**5. Total expenditure**

	Charitable activities £	Support and governance costs £	2025 Total £
Staff costs (note 7)	18,404	7,695	26,099
Rent	-	29,928	29,928
Utilities	-	5,413	5,413
Charitable contributions	45,700	-	45,700
Church activities	5,410	-	5,410
Community events	3,357	-	3,357
Maintenance	-	6,681	6,681
Insurance	-	3,990	3,990
Depreciation	-	17,182	17,182
Admin expenses	-	6,124	6,124
<b>Sub-total</b>	<b>72,871</b>	<b>77,013</b>	<b>149,884</b>
Allocation of support and governance costs	77,013	(77,013)	-
<b>Total expenditure</b>	<b>149,884</b>	<b>-</b>	<b>149,884</b>

Total governance costs were £480 (2024: £480).

**Prior period comparative**

	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 7)	4,383	4,383	8,766
Rent	-	28,667	28,667
Utilities	-	6,400	6,400
Charitable contributions	66,500	-	66,500
Church activities	6,670	-	6,670
Community events	6,589	-	6,589
Maintenance	-	2,122	2,122
Insurance	-	2,610	2,610
Depreciation	-	20,373	20,373
Admin expenses	-	8,556	8,556
<b>Sub-total</b>	<b>84,142</b>	<b>73,111</b>	<b>157,253</b>
Allocation of support and governance costs	73,111	(73,111)	-
<b>Total expenditure</b>	<b>157,253</b>	<b>-</b>	<b>157,253</b>

## Connect Christian Fellowship

### Notes to the financial statements

For the year ended 5 April 2025

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#### 6. Net movement in funds

This is stated after charging:

	2025	2024
	£	£
Depreciation	17,182	20,372
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (ex VAT)	400	400
	<u>400</u>	<u>400</u>

#### 7. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	18,050	1,463
Social security costs	354	28
Freelance staff	7,695	7,275
	<u>26,099</u>	<u>8,766</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the trustees, who receive no remuneration.

	2025	2024
	No.	No.
Average head count	<u>1</u>	<u>1</u>

#### 8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2025**

**9. Tangible fixed assets**

	<b>Buildings</b>	<b>Building</b>	<b>Fittings and</b>	<b>Total</b>
	£	works	fixtures	£
		£	£	
<b>Cost</b>				
At 6 April 2024	-	73,478	76,115	<b>149,593</b>
Additions in year	194,579	-	518	<b>195,097</b>
	<u>194,579</u>	<u>-</u>	<u>518</u>	<u>195,097</u>
At 5 April 2025	<u>194,579</u>	<u>73,478</u>	<u>76,633</u>	<b>344,690</b>
<b>Depreciation</b>				
At 6 April 2024	-	41,556	39,827	<b>81,383</b>
Charge for the year	-	7,980	9,202	<b>17,182</b>
	<u>-</u>	<u>7,980</u>	<u>9,202</u>	<u>17,182</u>
At 5 April 2025	<u>-</u>	<u>49,536</u>	<u>49,029</u>	<b>98,565</b>
<b>Net book value</b>				
<b>At 5 April 2025</b>	<u><b>194,579</b></u>	<u><b>23,942</b></u>	<u><b>27,604</b></u>	<u><b>246,125</b></u>
At 5 April 2024	<u>-</u>	<u>31,922</u>	<u>36,288</u>	<u>68,210</u>

**10. Debtors**

	<b>2025</b>	<b>2024</b>
	£	£
Trade debtors	<b>1,145</b>	-
Gift aid accrual	<b>48,084</b>	24,934
	<u><b>49,229</b></u>	<u>24,934</u>

**11. Creditors: amounts falling due within 1 year**

	<b>2025</b>	<b>2024</b>
	£	£
Accruals	<b>25,480</b>	480
Other taxation and social security	<b>348</b>	107
Pension creditor	<b>66</b>	-
Deferred income*	<b>9,144</b>	-
	<u><b>35,038</b></u>	<u>587</u>

\*Deferred income relates to payments made for the church weekend away which took place after the year end.

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2025**

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**12. Creditors: amounts falling due after more than 1 year**

	<b>2025</b>	2024
	£	£
Loan	<u><b>160,000</b></u>	<u>-</u>

Long term creditors relate to a concessionary loan provided for the purchase of a building to be used by the charity in furtherance of its charitable purposes. The loan is repayable in full in 10 years' time and is provided at a nil rate of interest. The loan is secured by a first legal charge over the property at 34 High Street, Ballymoney, BT53 6BG.

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2025**

**13. Movements in funds**

	At 6 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 5 April 2025 £
<b>Restricted funds</b>					
Shared Threads	-	600	-	-	<b>600</b>
Moldova	-	665	(750)	85	-
Morocco	-	1,000	(4,500)	3,500	-
<b>Total restricted funds</b>	<b>-</b>	<b>2,265</b>	<b>(5,250)</b>	<b>3,585</b>	<b>600</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Connect Centre	45,335	-	-	-	<b>45,335</b>
<i>Total designated funds</i>	<b>45,335</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,335</b>
General funds	245,597	187,026	(144,634)	(3,585)	<b>284,404</b>
<b>Total unrestricted funds</b>	<b>290,932</b>	<b>187,026</b>	<b>(144,634)</b>	<b>(3,585)</b>	<b>329,739</b>
<b>Total funds</b>	<b>290,932</b>	<b>189,291</b>	<b>(149,884)</b>	<b>-</b>	<b>330,339</b>

**Purposes of restricted funds**

**Shared Threads**

This is funding raised via coffee mornings and donations to support the work of Shared Threads, a team of women who create and distribute reusable sanitary products.

**Moldova**

This fund represents a special collection for work in Moldova.

**Morocco**

This is funding provided in response to the 2023 earthquake in Morocco, and ongoing support of partners there.

**VISPA**

This fund represents a special collection for the VISPA charity.

**Purposes of designated funds**

**Connect Centre**

This fund represents monies designated by the trustees for the Connect Centre. The designated fund previously known as the Barn Fellowship fund has been renamed to the Connect Centre fund in 2025 by the trustees.

**Transfers between funds**

Transfers from unrestricted funds are used to top up restricted collections after transfers have been made to partner organisations.

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2025**

**13. Movements in funds (continued)**

**Prior period comparative**

	At 6 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 5 April 2024 £
<b>Restricted funds</b>					
VISPA	-	1,430	(2,000)	570	-
Morocco	-	21,600	(25,000)	3,400	-
<b>Total restricted funds</b>	-	23,030	(27,000)	3,970	-
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Barn Fellowship	45,335	-	-	-	45,335
<i>Total designated funds</i>	45,335	-	-	-	45,335
General funds	187,685	192,135	(130,253)	(3,970)	245,597
<b>Total unrestricted funds</b>	233,020	192,135	(130,253)	(3,970)	290,932
<b>Total funds</b>	233,020	215,165	(157,253)	-	290,932

**14. Related party transactions**

Connect Christian Fellowship made donations totalling £31,500 (2024: £30,000) to the Christian Family Centre (NI) during the year. This is missionary support expenditure in recognition of the services provided by Paul Paynter, trustee of Connect Christian Fellowship, to both charitable organisations. He is recused from formal deliberations and decision making in relation to these payments.

**Connect Christian Fellowship**

Northern Ireland - Charity number 104970

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# Accounts

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Company no. NI053634  
Charity no. 104970

**Connect Christian Fellowship**  
**Annual Report and Financial Statements**  
**5 April 2024**

**Connect Christian Fellowship**

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**For The Year Ended 5 April 2024**

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## Connect Christian Fellowship

### Reference and administrative details

For the year ended 5 April 2024

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<b>Company number</b>	NI053634
<b>Charity number</b>	104970
<b>Registered office and operational address</b>	The Connect Centre 6-10 Model School Road Ballymoney BT53 6BH
<b>Trustees</b>	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Mark Ballantine appointed 18 September 2023 William Patterson Paul Paynter Barry Hyland resigned 18 September 2023 William Kennedy resigned 5 April 2024
<b>Company secretary</b>	Keith Freeburn resigned 5 April 2024
<b>Bankers</b>	AIB 78 Wellington Street Ballymena BT43 6AF
<b>Independent examiners</b>	David McMullan & Co Ltd Chartered Accountants Kenver House 1 Ballykenver Road Stranocum Ballymoney BT53 8PZ

## **Connect Christian Fellowship**

### **Trustees Report**

#### **For the year ended 5 April 2024**

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The Trustees, who are also the directors of the company for the purposes of the Companies Act 2006, present their annual report together with the financial statements and independent examiners' report of the charitable company for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with current statutory requirements, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Connect Christian Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **Legal Structure**

Connect Christian Fellowship Limited is a charitable incorporated company governed by its Articles of Association and is a registered charity in Northern Ireland (Charity Registration No. 104970). The charity is a charitable company limited by guarantee.

#### **Purpose**

Connect Christian Fellowship's main activities are public meetings at the Connect Centre and group meetings in private homes for worship, prayer, teaching, fellowship and support and encouraging all participants to engage in altruistic activities in the community. The meetings are open to the public and information is available on the website in relation to the gatherings and other events that the church supports. The church has programmes catering for children of all ages up to school leavers. The church supports individuals and Christian charities involved in charitable work locally and internationally. The church supports joint activities with other churches in the Ballymoney area.

#### **Public Benefit**

The principal public benefit is the advancement of the Christian faith through a personal belief in Jesus Christ. The church promotes the application of Biblical teaching for life. It trains, equips and supports people in their Christian faith with the benefits flowing from the promotion of family stability and the well-being for those attending. The public are welcome to attend our meetings which are free of charge and open to all. Through its activities and the support given by the church, people have increased opportunity to contribute positively to society and to address poverty and help those in need of care at home and elsewhere. We facilitate those who attend to carry out acts of social concern to benefit persons in the Causeway and surrounding areas facing hardship on the basis of their need and thereby promote the practice of the Christian faith. The benefits are evidenced through weekly meetings to present the teachings of the bible and the provision of opportunities for Christian response including but not limited to prayer and worship and the building up of fellowship. There are groups for children of all ages up to school leavers. In the various meetings we promote the Christian faith, friendship and care. The church facilitates and encourages contact and activities with other churches in the Ballymoney area. The church's beneficiaries are those who attend and participate in meetings and activities including children, youth, parents/carers with toddlers and also members of the general public in the local community and further afield to whom the church members reach out.

## **Connect Christian Fellowship**

### **Trustees Report**

#### **For the year ended 5 April 2024**

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Many people testify to the beneficial effects resulting from attending the meetings and participating in the activities. The charity also brings benefits to those in need in the local community and abroad through financial and other support of people, and appropriate charitable organisations and individuals carrying out charitable Christian work helping people in need by reason of poverty or sickness and people in need of educational help. Any private benefit flowing from the purpose of the church is incidental. No harm arises from these purposes.

#### **Achievements and Performance**

Total incoming resources amounted to £215,165 (2023 - £194,414) and after deducting total resources expended of £157,253 (2023 - £156,770), which excludes fixed asset investments, net incoming resources amounted to £57,912 (2023 - £37,644). At the year end unrestricted funds amounted to £290,932 (2023 - £233,020). All resources received and expended are treated as unrestricted funds, unless otherwise stated.

#### **Governance and Management**

The Trustees of the charity have the responsibility for the operational deliverance of the charity's activities and achievement of the objectives. The Trustees who served during the year are as stated below:

Mark Ballantine (appointed 18 September 2023)  
William Patterson  
Paul Paynter  
Barry Hyland (resigned 18 September 2023)  
William Kennedy (resigned 5 April 2024)

Trustees are elected in accordance with the Articles of Association.

The Trustees have assessed major risks to which the company is exposed, in particular those related to the operations and finances, and are satisfied that systems are in place to mitigate exposure.

#### **Trustees' Report (Cont'd)**

##### **Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires that the Trustees prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company and the incoming resources and application of the resources, including the net income or expenditure, of the charitable company for the year. 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 Charities SORP
- make judgements and estimates that are reasonable and prudent;

**Connect Christian Fellowship**

**Trustees Report**

**For the year ended 5 April 2024**

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•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 a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees at the meeting on 22 December 2024 and signed on its behalf by



.....  
Trustee



.....  
Trustee

**Connect Christian Fellowship**

**Independent Examiner's Report**

**For the year ended 5 April 2024**

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We report on the financial statements of the charitable company for the year ended 5th April 2024, which comprise the Statement of Financial Activities, Balance Sheet and related notes, set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Respective responsibilities of directors and independent examiner**

The charity's Trustees (who are also the Directors of Connect Christian Fellowship Limited for the purposes of company law) are responsible for the preparation of the financial statements in accordance with section 63 of the Charities Act (Northern Ireland) 2008. The charity's Trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2013 and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 65 of the 2013 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act; and
- (iii) state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the independent examiner's statement below.

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 63 of the Charities Act
2. That the financial statements do not accord with those accounting records
3. That the financial statements do not comply with the accounting requirements of the Charities 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.



**David McMullan & Co Ltd**  
**Chartered Accountants**

Kenver House  
1 Ballykenver Road  
Stranocum  
Ballymoney  
Co. Antrim  
BT53 8PZ

16 December 2024

**Connect Christian Fellowship**

**Statement of financial activities** *(incorporating an income and expenditure account)*

**For the year ended 5 April 2024**

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
<b>Income from:</b>					
Donations	3	23,030	176,989	<b>200,019</b>	172,566
Other trading activities	4	-	15,146	<b>15,146</b>	21,848
<b>Total income</b>		<u>23,030</u>	<u>192,135</u>	<u><b>215,165</b></u>	<u>194,414</u>
<b>Expenditure on:</b>					
Charitable activities		<u>27,000</u>	<u>130,253</u>	<u><b>157,253</b></u>	<u>156,770</u>
<b>Total expenditure</b>	5	<u>27,000</u>	<u>130,253</u>	<u><b>157,253</b></u>	<u>156,770</u>
<b>Net income / (expenditure)</b>		(3,970)	61,882	<b>57,912</b>	37,644
Transfers between funds		<u>3,970</u>	<u>(3,970)</u>	-	-
<b>Net movement in funds</b>	6	-	57,912	<b>57,912</b>	37,644
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>-</u>	<u>233,020</u>	<u><b>233,020</b></u>	<u>195,376</u>
<b>Total funds carried forward</b>		<u><u>-</u></u>	<u><u>290,932</u></u>	<u><u><b>290,932</b></u></u>	<u><u>233,020</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts.

Prior period income and expenditure have been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatements are purely reclassifications of income and expenditure and do not affect net income.

**Connect Christian Fellowship**

**Balance sheet**

**As at 5 April 2024**

	Note	£	2024 £	2023 £
<b>Fixed assets</b>				
Tangible assets	9		<b>68,210</b>	81,490
<b>Current assets</b>				
Debtors	10		<b>24,934</b>	19,040
Cash at bank and in hand			<b>198,375</b>	133,240
			<b>223,309</b>	152,280
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	11		<b>(587)</b>	(750)
<b>Net current assets</b>			<b>222,722</b>	151,530
<b>Net assets</b>			<b>290,932</b>	233,020
<b>Funds</b>				
Unrestricted funds	12			
Designated funds			<b>45,335</b>	45,335
General funds			<b>245,597</b>	187,685
<b>Total charity funds</b>			<b>290,932</b>	233,020

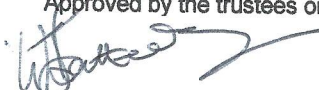
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 22nd Dec and signed on their behalf by

  
Name - Position  
Trustee

## **Connect Christian Fellowship**

### **Notes to the financial statements**

#### **For the year ended 5 April 2024**

---

#### **1. Accounting policies**

##### **a) General information and basis of preparation**

Connect Christian Fellowship is a charitable company limited by guarantee registered in Northern Ireland. The registered office address is The Connect Centre, 6-10 Model School Road, Ballymoney, BT53 6BH.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Connect Christian Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

##### **d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

##### **e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### **f) Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2024**

---

**1. Accounting policies (continued)**

**g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**h) Allocation of support and governance costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities, on the basis that the charity does not make any direct expenditure on raising funds.

**i) Tangible fixed assets**

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Building works and infrastructure	25% reducing balance
Fixtures and fittings	25% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

**j) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**k) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**l) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**m) Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2024**

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**1. Accounting policies (continued)**

**n) Pension costs**

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

**o) Accounting estimates and key judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

**2. Prior period comparatives: statement of financial activities**

	Restricted £	Unrestricted £	2023 Total £
<b>Income from:</b>			
Donations	15,103	157,463	172,566
Other trading activities	-	21,848	21,848
<b>Total income</b>	<u>15,103</u>	<u>179,311</u>	<u>194,414</u>
<b>Expenditure on:</b>			
Charitable activities	<u>15,103</u>	<u>141,667</u>	<u>156,770</u>
<b>Total expenditure</b>	<u>15,103</u>	<u>141,667</u>	<u>156,770</u>
<b>Net income and net movement in funds</b>	<u>-</u>	<u>37,644</u>	<u>37,644</u>

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2024**

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**3. Income from donations**

	Restricted £	Unrestricted £	2024 Total £
Donations	23,030	149,476	<b>172,506</b>
Gift aid	-	26,873	<b>26,873</b>
Events	-	640	<b>640</b>
<b>Total income from donations</b>	<b>23,030</b>	<b>176,989</b>	<b>200,019</b>

**Prior period comparative**

	Restricted £	Unrestricted £	2023 Total £
Donations	15,103	138,423	153,526
Gift aid	-	19,040	19,040
<b>Total income from donations</b>	<b>15,103</b>	<b>157,463</b>	<b>172,566</b>

**4. Income from other trading activities**

	2024 Total £	2023 Total £
Rental income	<b>15,146</b>	<b>21,848</b>

*All income from other trading activities is unrestricted for both the current and prior year.*

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2024**

**5. Total expenditure**

	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 7)	4,383	4,383	8,766
Rent	-	28,667	28,667
Utilities	-	6,400	6,400
Charitable contributions	66,500	-	66,500
Church activities	6,670	-	6,670
Community events	6,589	-	6,589
Maintenance	-	2,122	2,122
Insurance	-	2,610	2,610
Depreciation	-	20,373	20,373
Admin expenses	-	8,556	8,556
<b>Sub-total</b>	<b>84,142</b>	<b>73,111</b>	<b>157,253</b>
Allocation of support and governance costs	73,111	(73,111)	-
<b>Total expenditure</b>	<b>157,253</b>	<b>-</b>	<b>157,253</b>

Total governance costs were £750 (2023: £750)

**Prior period comparative**

	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 7)	3,300	3,300	6,600
Rent	-	22,000	22,000
Utilities	-	4,787	4,787
Charitable contributions	55,200	-	55,200
Church activities	12,328	-	12,328
Community events	12,081	-	12,081
Maintenance	-	7,687	7,687
Insurance	-	2,133	2,133
Depreciation	-	27,164	27,164
Admin expenses	-	6,790	6,790
<b>Sub-total</b>	<b>82,909</b>	<b>73,861</b>	<b>156,770</b>
Allocation of support and governance costs	73,861	(73,861)	-
<b>Total expenditure</b>	<b>156,770</b>	<b>-</b>	<b>156,770</b>

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2024**

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**6. Net movement in funds**

This is stated after charging:

	<b>2024</b>	2023
	£	£
Depreciation	<b>20,372</b>	27,164
Trustees' remuneration	<b>Nil</b>	Nil
Trustees' reimbursed expenses	<b>Nil</b>	Nil
Independent examiner's remuneration:		
▪ Independent examination (ex VAT)	<b>400</b>	750
	<u><b>400</b></u>	<u>750</u>

**7. Staff costs and numbers**

Staff costs were as follows:

	<b>2024</b>	2023
	£	£
Salaries and wages	<b>1,463</b>	-
Social security costs	<b>28</b>	-
Freelance staff	<b>7,275</b>	6,600
	<u><b>8,766</b></u>	<u>6,600</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the trustees, who receive no remuneration.

	<b>2024</b>	2023
	No.	No.
Average head count	<u><b>1.00</b></u>	<u>-</u>

**8. Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2024**

**9. Tangible fixed assets**

	<b>Building work £</b>	<b>Fittings and fixtures £</b>	<b>Total £</b>
<b>Cost</b>			
At 6 April 2023	71,881	70,620	<b>142,501</b>
Additions in year	<u>1,597</u>	<u>5,495</u>	<u><b>7,092</b></u>
At 5 April 2024	<u>73,478</u>	<u>76,115</u>	<u><b>149,593</b></u>
<b>Depreciation</b>			
At 6 April 2023	31,448	29,563	<b>61,011</b>
Charge for the year	<u>10,108</u>	<u>10,264</u>	<u><b>20,372</b></u>
At 5 April 2024	<u>41,556</u>	<u>39,827</u>	<u><b>81,383</b></u>
<b>Net book value</b>			
<b>At 5 April 2024</b>	<u><b>31,922</b></u>	<u><b>36,288</b></u>	<u><b>68,210</b></u>
At 5 April 2023	<u>40,433</u>	<u>41,057</u>	<u>81,490</u>

**10. Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Gift aid accrual	<u>24,934</u>	<u>19,040</u>
	<u><b>24,934</b></u>	<u><b>19,040</b></u>

**11. Creditors: amounts falling due within 1 year**

	<b>2024 £</b>	<b>2023 £</b>
Accruals	480	750
Other taxation and social security	<u>107</u>	<u>-</u>
	<u><b>587</b></u>	<u><b>750</b></u>

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2024**

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**12. Movements in funds**

	At 6 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 5 April 2024 £
<b>Restricted funds</b>					
VISPA	-	1,430	(2,000)	570	-
Morocco	-	21,600	(25,000)	3,400	-
<b>Total restricted funds</b>	<u>-</u>	<u>23,030</u>	<u>(27,000)</u>	<u>3,970</u>	<u>-</u>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Barn Fellowship	<u>45,335</u>	-	-	-	<u>45,335</u>
<i>Total designated funds</i>	<u>45,335</u>	-	-	-	<u>45,335</u>
General funds	<u>187,685</u>	<u>192,135</u>	<u>(130,253)</u>	<u>(3,970)</u>	<u>245,597</u>
<b>Total unrestricted funds</b>	<u>233,020</u>	<u>192,135</u>	<u>(130,253)</u>	<u>(3,970)</u>	<u>290,932</u>
<b>Total funds</b>	<u>233,020</u>	<u>215,165</u>	<u>(157,253)</u>	<u>-</u>	<u>290,932</u>

**Purposes of restricted funds**

**VISPA**

This fund represents a special collection for the VISPA charity.

**Morocco**

This fund represents a special collection in response to the 2023 earthquake in Morocco.

**Purposes of designated funds**

**Barn Fellowship**

This fund represents monies transferred to the charitable company upon incorporation from the Barn Fellowship.

**Transfers between funds**

Transfers from unrestricted funds are used to top up restricted collections after transfers have been made to partner organisations.

**Connect Christian Fellowship**

**Notes to the financial statements**

**For the year ended 5 April 2024**

**12. Movements in funds (continued)**

**Prior period comparative**

	At 6 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 5 April 2023 £
<b>Restricted funds</b>					
Turkey	-	15,103	(15,103)	-	-
<b>Total restricted funds</b>	-	15,103	(15,103)	-	-
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Barn Fellowship	45,335	-	-	-	45,335
<i>Total designated funds</i>	45,335	-	-	-	45,335
General funds	150,041	179,311	(141,667)	-	187,685
<b>Total unrestricted funds</b>	195,376	179,311	(141,667)	-	233,020
<b>Total funds</b>	195,376	194,414	(156,770)	-	233,020

**13. Related party transactions**

Connect Christian Fellowship made donations totalling £30,000 (2023: £30,000) to the Christian Family Centre (NI) during the year. This is missionary support expenditure in recognition of the services provided by Paul Paynter, trustee of Connect Christian Fellowship, to both charitable organisations. He is recused from formal deliberations and decision making in relation to these payments.

**Connect Christian Fellowship**

Northern Ireland - Charity number 104970

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# Annual report

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## **Connect Christian Fellowship**

### **Trustees Report**

#### **For the year ended 5 April 2024**

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The Trustees, who are also the directors of the company for the purposes of the Companies Act 2006, present their annual report together with the financial statements and independent examiners' report of the charitable company for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with current statutory requirements, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Connect Christian Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **Legal Structure**

Connect Christian Fellowship Limited is a charitable incorporated company governed by its Articles of Association and is a registered charity in Northern Ireland (Charity Registration No. 104970). The charity is a charitable company limited by guarantee.

#### **Purpose**

Connect Christian Fellowship's main activities are public meetings at the Connect Centre and group meetings in private homes for worship, prayer, teaching, fellowship and support and encouraging all participants to engage in altruistic activities in the community. The meetings are open to the public and information is available on the website in relation to the gatherings and other events that the church supports. The church has programmes catering for children of all ages up to school leavers. The church supports individuals and Christian charities involved in charitable work locally and internationally. The church supports joint activities with other churches in the Ballymoney area.

#### **Public Benefit**

The principal public benefit is the advancement of the Christian faith through a personal belief in Jesus Christ. The church promotes the application of Biblical teaching for life. It trains, equips and supports people in their Christian faith with the benefits flowing from the promotion of family stability and the well-being for those attending. The public are welcome to attend our meetings which are free of charge and open to all. Through its activities and the support given by the church, people have increased opportunity to contribute positively to society and to address poverty and help those in need of care at home and elsewhere. We facilitate those who attend to carry out acts of social concern to benefit persons in the Causeway and surrounding areas facing hardship on the basis of their need and thereby promote the practice of the Christian faith. The benefits are evidenced through weekly meetings to present the teachings of the bible and the provision of opportunities for Christian response including but not limited to prayer and worship and the building up of fellowship. There are groups for children of all ages up to school leavers. In the various meetings we promote the Christian faith, friendship and care. The church facilitates and encourages contact and activities with other churches in the Ballymoney area. The church's beneficiaries are those who attend and participate in meetings and activities including children, youth, parents/carers with toddlers and also members of the general public in the local community and further afield to whom the church members reach out.

## **Connect Christian Fellowship**

### **Trustees Report**

#### **For the year ended 5 April 2024**

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Many people testify to the beneficial effects resulting from attending the meetings and participating in the activities. The charity also brings benefits to those in need in the local community and abroad through financial and other support of people, and appropriate charitable organisations and individuals carrying out charitable Christian work helping people in need by reason of poverty or sickness and people in need of educational help. Any private benefit flowing from the purpose of the church is incidental. No harm arises from these purposes.

#### **Achievements and Performance**

Total incoming resources amounted to £215,165 (2023 - £194,414) and after deducting total resources expended of £157,253 (2023 - £156,770), which excludes fixed asset investments, net incoming resources amounted to £57,912 (2023 - £37,644). At the year end unrestricted funds amounted to £290,932 (2023 - £233,020). All resources received and expended are treated as unrestricted funds, unless otherwise stated.

#### **Governance and Management**

The Trustees of the charity have the responsibility for the operational deliverance of the charity's activities and achievement of the objectives. The Trustees who served during the year are as stated below:

Mark Ballantine (appointed 18 September 2023)  
William Patterson  
Paul Paynter  
Barry Hyland (resigned 18 September 2023)  
William Kennedy (resigned 5 April 2024)

Trustees are elected in accordance with the Articles of Association.

The Trustees have assessed major risks to which the company is exposed, in particular those related to the operations and finances, and are satisfied that systems are in place to mitigate exposure.

#### **Trustees' Report (Cont'd)**

##### **Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires that the Trustees prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company and the incoming resources and application of the resources, including the net income or expenditure, of the charitable company for the year. 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 Charities SORP
- make judgements and estimates that are reasonable and prudent;

**Connect Christian Fellowship**

**Trustees Report**

**For the year ended 5 April 2024**

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•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 a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees at the meeting on 22 December 2024 and signed on its behalf by



.....  
Trustee



.....  
Trustee

**Connect Christian Fellowship**

Northern Ireland - Charity number 104970

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# Annual return

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**Connect Christian Fellowship**

**Independent Examiner's Report**

**For the year ended 5 April 2024**

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We report on the financial statements of the charitable company for the year ended 5th April 2024, which comprise the Statement of Financial Activities, Balance Sheet and related notes, set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Respective responsibilities of directors and independent examiner**

The charity's Trustees (who are also the Directors of Connect Christian Fellowship Limited for the purposes of company law) are responsible for the preparation of the financial statements in accordance with section 63 of the Charities Act (Northern Ireland) 2008. The charity's Trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2013 and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 65 of the 2013 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act; and
- (iii) state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the independent examiner's statement below.

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 63 of the Charities Act
2. That the financial statements do not accord with those accounting records
3. That the financial statements do not comply with the accounting requirements of the Charities 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.



**David McMullan & Co Ltd**  
**Chartered Accountants**

Kenver House  
1 Ballykenver Road  
Stranocum  
Ballymoney  
Co. Antrim  
BT53 8PZ

16 December 2024

**Connect Christian Fellowship**

Northern Ireland - Charity number 104970

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# Accounts

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Company registration number – NI053634  
Charity Commission for Northern Ireland registration number - 104970  
Accepted as a Charity by HM Revenue & Customs reference – XR78512

**CONNECT CHRISTIAN FELLOWSHIP LIMITED**  
Company limited by guarantee

**Trustees' report and financial statements**  
for the year ended 5 April 2023

**Connect Christian Fellowship Limited**

**Company limited by guarantee**

**For the year ended 5 April 2023**

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Balance Sheet	6
Notes to the Financial Statements	7-10

**Connect Christian Fellowship Limited**

**Company limited by guarantee**

**For the year ended 5 April 2023**

**Company Information**

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<b>Directors</b>	William John Patterson Paul David Paynter Barry William Hyland William John Kennedy
<b>Secretary</b>	Keith Scott Freeburn
<b>Trustees</b>	William John Patterson Paul David Paynter Barry William Hyland William John Kennedy Keith Scott Freeburn
<b>Company number</b>	NI053634
<b>Registered office</b>	The Connect Centre 6-10 Model School Road Ballymoney Co. Antrim BT53 6BH
<b>Accountants</b>	David McMullan & Co Ltd Chartered Accountants 1 Ballykenver Road Stranocum Ballymoney Co. Antrim BT53 8PZ
<b>Business Address</b>	The Connect Centre 6-10 Model School Road Ballymoney Co. Antrim BT53 6BH
<b>Bankers</b>	AIB 78 Wellington Street Ballymena Co. Antrim BT43 6AF

## **Connect Christian Fellowship Limited**

### **Company limited by guarantee**

**For the year ended 5 April 2023**

#### **The Trustees' report**

---

The Trustees, four of whom who are also the directors of the company for the purposes of the Companies Act 2006, present their annual report together with the financial statements and independent accountants' report of the charitable company for the year ended 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with current statutory requirements, the Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing 1 January 2016).

#### **Legal Structure**

Connect Christian Fellowship Limited is a charitable incorporated company governed by its Articles of Association and is a registered charity in Northern Ireland (Charity Registration No. 104970). The charity is a charitable company limited by guarantee.

#### **Purpose**

Connect Christian Fellowship's main activities are public meetings at the Connect Centre and group meetings in private homes for worship, prayer, teaching, fellowship and support and encouraging all participants to engage in altruistic activities in the community. The meetings are open to the public and information is available on the website in relation to the gatherings and other events that the church supports. The church has programmes catering for children of all ages up to school leavers. The church supports individuals and Christian charities involved in charitable work locally and internationally. The church supports joint activities with other churches in the Ballymoney area.

Objectives and activities

#### **Public Benefit**

The principal public benefit is the advancement of the Christian faith through a personal belief in Jesus Christ. The church promotes the application of Biblical teaching for life. It trains, equips and supports people in their Christian faith with the benefits flowing from the promotion of family stability and the well-being for those attending. The public are welcome to attend our meetings which are free of charge and open to all. Through its activities and the support given by the church, people have increased opportunity to contribute positively to society and to address poverty and help those in need of care at home and elsewhere. We facilitate those who attend to carry out acts of social concern to benefit persons in the Causeway and surrounding areas facing hardship on the basis of their need and thereby promote the practice of the Christian faith. The benefits are evidenced through weekly meetings to present the teachings of the bible and the provision of opportunities for Christian response including but not limited to prayer and worship and the building up of fellowship. There are groups for children of all ages up to school leavers. In the various meetings we promote the Christian faith, friendship and care. The church facilitates and encourages contact and activities with other churches in the Ballymoney area. The church's beneficiaries are those who attend and participate in meetings and activities including children, youth, parents/carers with toddlers and also members of the general public in the local community and further afield to whom the church members reach out. Many people testify to the beneficial effects resulting from attending the meetings and participating in the activities. The charity also brings benefits to the poor in the local community and abroad through financial and other support of people, and appropriate charitable organisations and individuals carrying out charitable Christian work helping people in need by reason of poverty or sickness and people in need of educational help. Any private benefit flowing from the purpose of the church is incidental. No harm arises from these purposes.

#### **Achievements and Performance**

Total incoming resources amounted to £194,414 (2022 - £203,648) and after deducting total resources expended of £156,770 (2022 - £157,363), which excludes fixed asset investments, net incoming resources amounted to £37,644 (2022 - £46,285). At the year end unrestricted funds amounted to £233,020 (2022 - £195,376). All resources received and expended are treated as unrestricted funds, unless otherwise stated.

**Connect Christian Fellowship Limited**

**Company limited by guarantee**

**For the year ended 5 April 2023**

**The Trustees' report (Cont'd)**

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**Governance and Management**

The Trustees of the charity have the responsibility for the operational deliverance of the charity's activities and achievement of the objectives. The Trustees who served during the year are as stated below:

William John Patterson  
Paul David Paynter  
Barry William Hyland  
William John Kennedy  
Keith Scott Freeburn

Trustees are elected in accordance with the Articles of Association.

The Trustees have assessed major risks to which the company is exposed, in particular those related to the operations and finances, and are satisfied that systems are in place to mitigate exposure.

**Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires that the Trustees prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company and the incoming resources and application of the resources, including the net income or expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

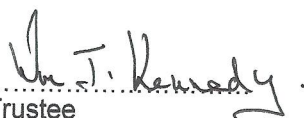
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

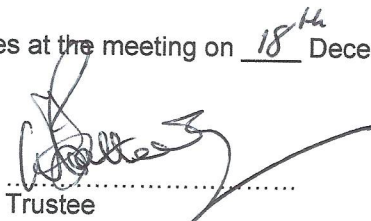
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees at the meeting on 18<sup>th</sup> December 2023 and signed on its behalf by

  
.....  
Trustee

  
.....  
Trustee

**Connect Christian Fellowship Limited**

**Company limited by guarantee**

**For the year ended 5 April 2023**

**Independent Examiner's Report to the Trustees of Connect Christian Fellowship Limited**

We report on the financial statements of the charitable company for the year ended 5<sup>th</sup> April 2023, which comprise the Statement of Financial Activities, Balance Sheet and related notes, set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is the Companies Act 2006 and "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)" (as amended for accounting periods commencing 1 January 2016).

**Respective responsibilities of directors and independent examiner**

The charity's Trustees (who are also the Directors of Connect Christian Fellowship Limited for the purposes of company law) are responsible for the preparation of the financial statements in accordance with section 63 of the Charities Act (Northern Ireland) 2008. The charity's Trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2013 and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 65 of the 2013 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act; and
- (iii) state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the independent examiner's statement below.

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 63 of the Charities Act
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3. That the financial statements do not comply with the accounting requirements of the Charities 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.



**David McMullan & Co Ltd**  
**Chartered Accountants**

**1 December 2023**

Kenver House  
1 Ballykenver Road  
Stranocum  
Ballymoney  
Co. Antrim  
BT53 8PZ

**Connect Christian Fellowship Limited**

**Company limited by guarantee**

**For the year ended 5 April 2023**

**Statement of Financial Activities**

	Notes	£ Unrestricted	£ Restricted	2023 £ Total	2022 £ Total
<b><u>Incoming resources</u></b>					
Incoming resources from charitable activities	2	179,311	15,103	194,414	203,648
<b>Total incoming resources</b>		<b>179,311</b>	<b>15,103</b>	<b>194,414</b>	<b>203,648</b>
<b><u>Resources expended</u></b>					
Direct charitable expenses		96,791	15,103	111,894	71,650
Operational and administrative expenses		44,876	-	44,876	85,713
<b>Total resources expended</b>		<b>141,667</b>	<b>15,103</b>	<b>156,770</b>	<b>157,363</b>
<b>Net (outgoing)/ incoming resources for the year being net movement in funds</b>	6	<b>37,644</b>	<b>-</b>	<b>37,644</b>	<b>46,285</b>
Funds brought forward		195,376	-	195,376	149,091
<b>Funds carried forward</b>		<b>233,020</b>	<b>-</b>	<b>233,020</b>	<b>195,376</b>

All income and expenditure derive from continuing activities.

There were no recognised gains or losses other than those included above.

The notes on pages 7 to 10 form part of the financial statements

**Connect Christian Fellowship Limited**

**Company limited by guarantee**

**For the year ended 5 April 2023**

**Balance Sheet**

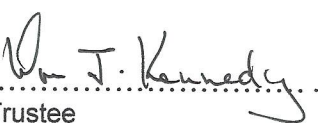
	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	3		81,490		101,542
<b>Current assets</b>					
Debtors	4	19,040		16,655	
Cash at bank and in hand		133,240		77,929	
		<u>152,280</u>		<u>94,584</u>	
<b>Creditors:</b>					
amounts falling due within one year	5	<u>750</u>		<u>750</u>	
<b>Net current assets</b>			<u>151,530</u>		<u>93,834</u>
<b>Total assets less current liabilities</b>			<u>233,020</u>		<u>195,376</u>
<b>Net assets</b>			<u>233,020</u>		<u>195,376</u>
<b>Reserves</b>					
Restricted funds			-		-
Unrestricted funds	6		233,020		195,376
<b>Total reserves</b>			<u>233,020</u>		<u>195,376</u>

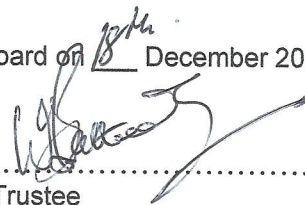
In approving these financial statements as trustees of the charitable company we hereby confirm:

- For the year ended 5 April 2023 the charitable company was not required to carry out an audit and was entitled to the exemption conferred by Section 477 of the Companies Act 2006.
- The members have not required the charitable company to obtain an audit of its accounts for the year in question and that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 4<sup>th</sup> April 2023.
- The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act (Northern Ireland) 2008 and the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the Board on 18<sup>th</sup> December 2023 and signed on its behalf by

  
.....  
Trustee

  
.....  
Trustee

The notes on pages 7 to 10 form part of these financial statements

# Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

## Notes to the Financial Statements

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### 1 Accounting policies

#### a Charity status

The charity is a charity limited by guarantee and consequently does not have a share capital. The charity is registered with the Charity Commission for Northern Ireland.

#### b Basis of Accounting

The financial statements have been prepared in accordance with applicable accounting standards and comply with the Charity's Governing Document, the Charities Act (Northern Ireland 2008) and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

#### c Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### d Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### e Incoming resources

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

- Rental income is included in full in the statement of financial activities when receivable.
- Investment income is included when receivable.

#### f Expenditure

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries.

Administrative costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the other costs incurred in the running of the charity.

#### g Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

# Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

## Notes to the Financial Statements

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### 1 Accounting policies (Cont'd)

#### h Tangible fixed assets and depreciation

Depreciation is provided for on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows;

- Building Works & Infrastructure 25% Reducing Balance
- Fixtures, Fittings & Equipment 25% Reducing Balance

The building works and infrastructure relate to the refurbishment of the charity leased premises at 2-10 Model School Road, Ballymoney and are depreciated on a basis estimated to reflect writing off of the costs over the expected useful life in line with the lease term.

#### i Impairment of fixed assets

At each reporting date, the charity reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount is estimated in order to determine the extent of the impairment loss (if any).

#### j Cash and cash equivalents

Cash and cash equivalents include deposits held at call with banks.

#### k Basic financial assets

Basic financial assets which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### l Basic financial liabilities

Basic financial liabilities which include other creditors are initially measured at transaction price.

#### m Grants

Capital Grants are recognised at fair value when there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received. Grants related to purchase of assets are treated as deferred income and allocated to the statement of financial activities over the useful lives of the related assets to which they relate.

Grants of a revenue nature are credited to income in the period to which they relate.

#### n Critical accounting estimates and judgements

In the application of the charity's accounting policies, during the current financial year, there were no material judgements or estimates included in the financial statements.

### 2 Incoming resources from charitable activities

	2023	2022
	£	£
Donations and gifts, including gift aid reclaimed	172,566	183,780
Other operating income	21,848	19,868
<b>Total incoming resources from charitable activities</b>	<b>194,414</b>	<b>203,648</b>

**Connect Christian Fellowship Limited**

Company limited by guarantee

For the year ended 5 April 2023

**Notes to the Financial Statements (Cont'd)**

<b>3 Tangible fixed assets</b>	<b>Building Works &amp; Infrastructure</b>	<b>Fixtures, Fittings &amp; Equipment</b>	<b>2023</b>	
	£	£	£	
<b>Cost</b>				
As at 6 April 2022	71,881	63,508	<b>135,389</b>	
Additions	-	7,112	<b>7,112</b>	
As at 5 April 2023	<u>71,881</u>	<u>70,620</u>	<u><b>142,501</b></u>	
<b>Depreciation</b>				
As at 1 April 2022	17,970	15,877	<b>33,847</b>	
Charge for the year	13,478	13,686	<b>27,164</b>	
As at 5 April 2023	<u>31,448</u>	<u>29,563</u>	<u><b>61,011</b></u>	
<b>Net Book Value</b>				
As at 5 April 2023	<u>40,433</u>	<u>41,057</u>	<u><b>81,490</b></u>	
As at 5 April 2022	<u>53,911</u>	<u>47,631</u>	<u><b>101,542</b></u>	
<b>4 Debtors</b>		<b>2023</b>	<b>2022</b>	
		£	£	
Trade Debtors		<u>19,040</u>	<u>16,655</u>	
		<b>19,040</b>	<b>16,655</b>	
<b>5 Creditors</b>		<b>2023</b>	<b>2022</b>	
		£	£	
Trade Creditors & Accruals		<u>750</u>	<u>750</u>	
		<b>750</b>	<b>750</b>	
<b>6 Reserves</b>	<b>Other Reserves Fund*</b>	<b>Designated Fund</b>	<b>General Reserves Fund</b>	<b>Total</b>
	£	£	£	£
At 6 April 2022	45,335	-	150,041	<b>195,376</b>
Net incoming resources for the year	-	-	37,644	<b>37,644</b>
At 5 April 2023	<u>45,335</u>	<u>-</u>	<u>187,685</u>	<u><b>233,020</b></u>

\*Other Reserves Fund represents monies transferred to the company upon its incorporation by the The Barn Fellowship (Unincorporated)

**7 Transactions with directors**

None of the Directors has received or is due to receive any remuneration for the year from the company funds (2022 – Nil).

## **Connect Christian Fellowship Limited**

**Company limited by guarantee**

**For the year ended 5 April 2023**

**Notes to the Financial Statements (Cont'd)**

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### **8 Related Party Transactions**

Connect Christian Fellowship made donations to Christian Family Centre (NI), another registered charity, during the year of £30,000 (2022 - £30,000). These financial donations are missionary support expenditure in recognition of the services Paul Paynter gives to Christian Family Centre (NI) and Connect Christian Fellowship. Paul Paynter is recused from formal deliberations and decision making related to these donations.

### **9 Company Limited by Guarantee**

The company is registered under the Companies Act 2006 and is a private limited company, limited by guarantee. The members of the company are the directors named on page 1 and also serve as the charity Trustees.

The company is also an exempt charity.

### **10 Taxation**

No provision for taxation is required as the company has charitable status approved by HMRC.

**Connect Christian Fellowship**

Northern Ireland - Charity number 104970

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# Annual report

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## **Connect Christian Fellowship Limited**

**Company limited by guarantee**

**For the year ended 5 April 2023**

### **The Trustees' report**

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The Trustees, four of whom who are also the directors of the company for the purposes of the Companies Act 2006, present their annual report together with the financial statements and independent accountants' report of the charitable company for the year ended 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with current statutory requirements, the Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing 1 January 2016).

#### **Legal Structure**

Connect Christian Fellowship Limited is a charitable incorporated company governed by its Articles of Association and is a registered charity in Northern Ireland (Charity Registration No. 104970). The charity is a charitable company limited by guarantee.

#### **Purpose**

Connect Christian Fellowship's main activities are public meetings at the Connect Centre and group meetings in private homes for worship, prayer, teaching, fellowship and support and encouraging all participants to engage in altruistic activities in the community. The meetings are open to the public and information is available on the website in relation to the gatherings and other events that the church supports. The church has programmes catering for children of all ages up to school leavers. The church supports individuals and Christian charities involved in charitable work locally and internationally. The church supports joint activities with other churches in the Ballymoney area.

Objectives and activities

#### **Public Benefit**

The principal public benefit is the advancement of the Christian faith through a personal belief in Jesus Christ. The church promotes the application of Biblical teaching for life. It trains, equips and supports people in their Christian faith with the benefits flowing from the promotion of family stability and the well-being for those attending. The public are welcome to attend our meetings which are free of charge and open to all. Through its activities and the support given by the church, people have increased opportunity to contribute positively to society and to address poverty and help those in need of care at home and elsewhere. We facilitate those who attend to carry out acts of social concern to benefit persons in the Causeway and surrounding areas facing hardship on the basis of their need and thereby promote the practice of the Christian faith. The benefits are evidenced through weekly meetings to present the teachings of the bible and the provision of opportunities for Christian response including but not limited to prayer and worship and the building up of fellowship. There are groups for children of all ages up to school leavers. In the various meetings we promote the Christian faith, friendship and care. The church facilitates and encourages contact and activities with other churches in the Ballymoney area. The church's beneficiaries are those who attend and participate in meetings and activities including children, youth, parents/carers with toddlers and also members of the general public in the local community and further afield to whom the church members reach out. Many people testify to the beneficial effects resulting from attending the meetings and participating in the activities. The charity also brings benefits to the poor in the local community and abroad through financial and other support of people, and appropriate charitable organisations and individuals carrying out charitable Christian work helping people in need by reason of poverty or sickness and people in need of educational help. Any private benefit flowing from the purpose of the church is incidental. No harm arises from these purposes.

#### **Achievements and Performance**

Total incoming resources amounted to £194,414 (2022 - £203,648) and after deducting total resources expended of £156,770 (2022 - £157,363), which excludes fixed asset investments, net incoming resources amounted to £37,644 (2022 - £46,285). At the year end unrestricted funds amounted to £233,020 (2022 - £195,376). All resources received and expended are treated as unrestricted funds, unless otherwise stated.

**Connect Christian Fellowship Limited**

**Company limited by guarantee**

**For the year ended 5 April 2023**

**The Trustees' report (Cont'd)**

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**Governance and Management**

The Trustees of the charity have the responsibility for the operational deliverance of the charity's activities and achievement of the objectives. The Trustees who served during the year are as stated below:

William John Patterson  
Paul David Paynter  
Barry William Hyland  
William John Kennedy  
Keith Scott Freeburn

Trustees are elected in accordance with the Articles of Association.

The Trustees have assessed major risks to which the company is exposed, in particular those related to the operations and finances, and are satisfied that systems are in place to mitigate exposure.

**Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires that the Trustees prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company and the incoming resources and application of the resources, including the net income or expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

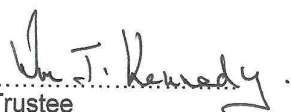
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

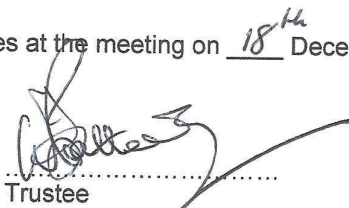
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees at the meeting on 18<sup>th</sup> December 2023 and signed on its behalf by

  
Trustee

  
Trustee

**Connect Christian Fellowship**

Northern Ireland - Charity number 104970

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# Annual return

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**Connect Christian Fellowship Limited**

**Company limited by guarantee**

**For the year ended 5 April 2023**

**Independent Examiner's Report to the Trustees of Connect Christian Fellowship Limited**

We report on the financial statements of the charitable company for the year ended 5<sup>th</sup> April 2023, which comprise the Statement of Financial Activities, Balance Sheet and related notes, set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is the Companies Act 2006 and "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)" (as amended for accounting periods commencing 1 January 2016).

**Respective responsibilities of directors and independent examiner**

The charity's Trustees (who are also the Directors of Connect Christian Fellowship Limited for the purposes of company law) are responsible for the preparation of the financial statements in accordance with section 63 of the Charities Act (Northern Ireland) 2008. The charity's Trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2013 and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 65 of the 2013 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act; and
- (iii) state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the independent examiner's statement below.

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 63 of the Charities Act
2. That the financial statements do not accord with those accounting records
3. That the financial statements do not comply with the accounting requirements of the Charities 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.



**David McMullan & Co Ltd**  
**Chartered Accountants**

**1 December 2023**

Kenver House  
1 Ballykenver Road  
Stranocum  
Ballymoney  
Co. Antrim  
BT53 8PZ