

Belfast First Church of the Nazarene

Northern Ireland · Charity number 106405

Details

Known as	First Church of the Nazarene Belfast Skegoneill Avenue Church of the Nazarene
Status	Received
Registered	2017-08-15
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	3 Mountview Pass Newtownabbey Bt37 9qb BT37 9QB
Phone	07887 993574
Email	stephenmcternaghan@googlemail.com

Activities

Purposes: The mission of the Church of the Nazarene is to make Christ like disciples in the nations. The primary objective of the Church of the Nazarene is to advance God's kingdom by the preservation and propagation of Christian holiness as set forth in the Scriptures. The Church of the Nazarene exists to serve as an instrument for advancing the kingdom of God through the preaching and teaching of the gospel throughout the world.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: Children (5-13 year olds), General public, Men, Older people, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£75,059	£83,339	£0	2

Trustees

Name	Role	Appointed
Mr Will Mccallion		
Mr William Nicholl		
Mrs Christine Molloy		
Mrs Lynda Heron		
Mrs Lynn Myers		
Mrs Lynne Duncan		
Ms Tracy Mather		
Pastor Isabel Hamill		
Pastor Stephen Mcternaghan		

Belfast First Church of the Nazarene

Northern Ireland - Charity number 106405

Accounts



ACCOUNTS • TAX • VAT • PAYROLL

BELFAST FIRST CHURCH OF THE NAZARENE

***140a Skegoneill Avenue
BELFAST
BT15 3JR***

ACCOUNTS FOR THE PERIOD ENDED 30th SEPTEMBER 2024

JAB Accountancy
103 Cregagh Road
Belfast
BT6 8PY

BELFAST FIRST CHURCH OF THE NAZARENE

ANNUAL REPORT AND ACCOUNTS FOR THE PERIOD ENDED
30TH SEPTEMBER 2024

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BELFAST FIRST CHURCH OF THE NAZARENE

TRUST INFORMATION

TRUSTEES

Mrs Lynne Duncan
Mrs Lynda Heron
Ms Tracy Mather
Mrs Christine Molloy
Mrs Lynn Myers

CHARITY NUMBER

106405

ACCOUNTANTS

JAB Accountancy
103 Cregagh Road
Belfast
BT6 8PY

BANKERS

Ulster Bank
202 - 206 York Street
Belfast
BT15 1HY

BELFAST FIRST CHURCH OF THE NAZARENE

INCOME & EXPENDITURE STATEMENT
FOR THE PERIOD ENDED 30th SEPTEMBER 2024

	Year Ended 30 September 2024	Year Ended 30 September 2023
	£	£
<u>RECEIPTS</u>		
Tithes / Gifts	20,871	18,921
Gift Aid	24,663	24,171
Room Hire	3,872	4,709
Dedicated Gifts	-	-
Interest Receivable	804	974
Shop Sales	20,309	23,756
Others	4,540	4,401
	<u>75,059</u>	<u>76,932</u>
<u>EXPENDITURE</u>		
Pastor's Employment Costs	7,876	11,012
Salaries	16,582	11,311
Shop Rent	6,000	6,000
Outreach	1,816	1,474
Light & Heat	8,214	8,607
Water Rates	776	441
Equipment Expensed	16	1,144
Speaking Fees	1,826	1,750
Insurance	3,121	2,864
Repairs and Maintenance	10,135	7,637
Accountancy	492	480
Mission / Outreach	3,353	1,002
Charitable Donations	4,175	3,714
Conferences	992	1,172
BIND Contribution	8,150	5,809
Gifts	6,333	5,678
Childrens Ministry	772	358
Sundry Expenses	134	318
Printing, Posting & Stationery	244	154
Cleaning	2,227	2,362
Bank Fees / Charges	105	40
	<u>83,339</u>	<u>73,328</u>
NET SURPLUS	<u>- 8,280</u>	<u>3,617</u>

BELFAST FIRST CHURCH OF THE NAZARENE

BALANCE SHEET AS AT 30TH SEPTEMBER 2024

	<u>Notes</u>	<u>2024</u> £	<u>2024</u> £	<u>2023</u> £	<u>2023</u> £
<u>FIXED ASSETS</u>					
Tangible Assets	2		1,267,363		1,267,363
<u>CURRENT ASSETS</u>					
Debtors	3	-		-	
Bank and Cash Balance		<u>81,919</u>		<u>89,671</u>	
		81,919		89,671	
<u>CURRENT LIABILITIES</u>					
Accruals	4	<u>1,932</u>		<u>1,404</u>	
<u>CURRENT ASSETS LESS CURRENT LIABILITIES</u>			<u>79,987</u>		<u>88,267</u>
<u>TOTAL ASSETS</u>			<u>1,347,350</u>		<u>1,355,630</u>
Creditors due after more than one Year	5		-		-
<u>NET TOTAL ASSETS</u>			<u>1,347,350</u>		<u>1,355,630</u>
<u>FINANCED BY</u>					
Other Reserves			1,355,630		1,352,013
Income and Expenditure Account			<u>- 8,280</u>		<u>3,617</u>
<u>MEMBERS' FUNDS</u>			<u>1,347,350</u>		<u>1,355,630</u>

Approved by the Board:

We confirm that:

- i) we approve the accounts set out on pages 3 and 4 and confirm that we are responsible for them, including the selection of the accounting policies and the judgements underlying them.
- ii) we have made available to TaxAssist Accountants, all the accounting records of the Church and have provided them with all the information necessary for the completion of the accounts.
- iii) to the best of our knowledge and belief, the accounting records reflect all the transactions entered into by the Church in the year ended 30th September 2024.

Christine Molloy - Trustee

Tracy Mather - TREASURER

DATE

On behalf of Belfast First Church of the Nazarene

BELFAST FIRST CHURCH OF THE NAZARENE

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2024

	<u>2024</u>	<u>2023</u>
	£	£
3 <u>DEBTORS</u>		
Gift Aid Receivable	-	-
	<hr/>	<hr/>
	-	-
<p>Gift Aid is now reported on an actual received basis</p>		
4 <u>CREDITORS</u>		
Accruals	1,932	1,404
	<hr/>	<hr/>
	1,932	1,404
5 <u>CREDITORS DUE AFTER MORE THAN ONE YEAR</u>		
BIND - Nazarene Church	-	-
	<hr/>	<hr/>
	-	-

Belfast First Church of the Nazarene

Northern Ireland - Charity number 106405

Accounts



BELFAST FIRST CHURCH OF THE NAZARENE

***140a Skegoneill Avenue
BELFAST
BT15 3JR***

ACCOUNTS FOR THE PERIOD ENDED 30th SEPTEMBER 2023

TaxAssist Accountants
103 Cregagh Road
Belfast
BT6 8PY

BELFAST FIRST CHURCH OF THE NAZARENE

ANNUAL REPORT AND ACCOUNTS FOR THE PERIOD ENDED
30TH SEPTEMBER 2023

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BELFAST FIRST CHURCH OF THE NAZARENE

TRUST INFORMATION

TRUSTEES Mr Stephen Anderson
 Mrs Lynda Heron
 Ms Tracy Mather
 Mrs Christine Molloy
 Mrs Lynn Myers

CHARITY NUMBER 106405

ACCOUNTANTS TaxAssist Accountants
 103 Cregagh Road
 Belfast
 BT6 8PY

BANKERS Ulster Bank
 202 - 206 York Street
 Belfast
 BT15 1HY

BELFAST FIRST CHURCH OF THE NAZARENE

INCOME & EXPENDITURE STATEMENT
FOR THE PERIOD ENDED 30th SEPTEMBER 2023

	Year Ended 30 September 2022	Year Ended 30 September 2022
	£	£
<u>RECEIPTS</u>		
Tithes / Gifts	18,921	23,436
Gift Aid	24,171	16,595
Room Hire	4,709	4,645
Dedicated Gifts	-	19,464
Interest Receivable	974	49
Shop Sales	23,756	25,343
Others	4,401	1,406
	<hr/>	<hr/>
	76,932	90,938
 <u>EXPENDITURE</u>		
Pastor's Employment Costs	11,012	711
Salaries	11,311	11,311
Shop Rent	6,000	5,525
Outreach	1,474	-
Light & Heat	8,607	3,839
Water Rates	441	314
Equipment Expensed	1,144	539
Speaking Fees	1,750	1,500
Insurance	2,864	2,622
Repairs and Maintenance	7,637	2,546
Accountancy	468	468
Mission / Outreach	1,002	5,195
Charitable Donations	3,714	1,200
Conferences	6,981	3,085
Gifts	5,678	8,724
Childrens Ministry	358	234
Sundry Expenses	318	153
Printing, Posting & Stationery	154	235
Cleaning	2,362	1,839
Bank Fees / Charges	40	40
	<hr/>	<hr/>
	73,315	50,080
 NET SURPLUS	 <hr/>	 <hr/>
	3,617	40,858

BELFAST FIRST CHURCH OF THE NAZARENE

BALANCE SHEET AS AT 30TH SEPTEMBER 2022

	<u>Notes</u>	<u>2022</u> £	<u>2022</u> £	<u>2021</u> £	<u>2021</u> £
<u>FIXED ASSETS</u>					
Tangible Assets	2		1,267,363		1,267,363
<u>CURRENT ASSETS</u>					
Debtors	3	-		-	
Bank and Cash Balance		89,671		85,586	
		<u>89,671</u>		<u>85,586</u>	
<u>CURRENT LIABILITIES</u>					
Accruals	4	<u>1,404</u>		<u>936</u>	
<u>CURRENT ASSETS LESS CURRENT LIABILITIES</u>			<u>88,267</u>		<u>84,650</u>
<u>TOTAL ASSETS</u>			<u>1,355,630</u>		<u>1,352,013</u>
Creditors due after more than one Year	5		-		-
<u>NET TOTAL ASSETS</u>			<u>1,355,630</u>		<u>1,352,013</u>
<u>FINANCED BY</u>					
Other Reserves			1,352,013		1,311,155
Income and Expenditure Account			<u>3,617</u>		<u>40,858</u>
<u>MEMBERS' FUNDS</u>			<u>1,355,630</u>		<u>1,352,013</u>

Approved by the Board:

We confirm that:

- i) we approve the accounts set out on pages 3 and 4 and confirm that we are responsible for them, including the selection of the accounting policies and the judgements underlying them.
- ii) we have made available to TaxAssist Accountants, all the accounting records of the Church and have provided them with all the information necessary for the completion of the accounts.
- iii) to the best of our knowledge and belief, the accounting records reflect all the transactions entered into by the Church in the year ended 30th September 2021.

Christine Molloy - Trustee

Tracy Mather - TREASURER

DATE

On behalf of Belfast First Church of the Nazarene

BELFAST FIRST CHURCH OF THE NAZARENE

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2022

	<u>2022</u>	<u>2021</u>
	£	£
3 <u>DEBTORS</u>		
Gift Aid Receivable	-	-
	<hr/>	<hr/>
	-	-
<p>Gift Aid is now reported on an actual received basis</p>		
4 <u>CREDITORS</u>		
Accruals	1,404	936
	<hr/>	<hr/>
	1,404	936
5 <u>CREDITORS DUE AFTER MORE THAN ONE YEAR</u>		
BIND - Nazarene Church	-	-
	<hr/>	<hr/>
	-	-

Belfast First Church of the Nazarene

Northern Ireland - Charity number 106405

Annual report

BELFAST FIRST CHURCH OF THE NAZARENE

TRUSTEES' REPORT (FEBRUARY 2024)

TRUSTEE DETAILS

Currently elected Trustees, as at 30.09.23:

Pastor Isabel Hamill	Ms Tracy Mather
Mrs Lynne Duncan	Mrs Christine Molloy
Mrs Lynda Heron	Mrs Lynn Myers

APPOINTMENT of TRUSTEES is by election to Belfast First Church of the Nazarene Church Board, by the Annual General Meeting (AGM) of the church. Trustees are elected to serve for a period of one year, with each Trustee retiring and being eligible for re-election each year.

In the absence of a full-time Pastor, the part-time Interim Pastoral Support Worker, who is a salaried employee of the church, acts as chairperson of the Trustees but is not an elected Trustee.

In fulfilling the public benefit requirement, the Trustees have had regard to the Charity Commission for Northern Ireland's statutory public benefit guidance.

OUR PURPOSE

In accordance with the global mission of the Church of the Nazarene, our purpose continues to be:

- To make Christ-like disciples in the nations;
- To advance God's kingdom by the preservation and propagation of Christian holiness, as set out in the Scriptures; and
- To serve as an instrument for advancing the kingdom of God, through the preaching and teaching of the gospel.

OUR BENEFICIARIES

We seek to benefit the general public, through serving the community in which we are placed. All church services and activities are open to members and non-members alike and we continue to actively encourage all members of the community to avail of the activities and ministries of the church.

RISK OF HARM AND PRIVATE BENEFIT

We do not believe that there is any risk of harm, relevant to charity registration, arising from the activities of the church.

The only private benefit is to the part-time Interim Pastoral Support Worker and to the full-time manager of the Hope Shop, who both receive a salary; these salaries are incidental and necessary to carry out the functions and purposes of the church.

SUMMARY OF ACTIVITIES

Once again we come to the end of a blessed and busy year. We praise God for all that He is doing in us and through us, as we seek to serve our community and make Christ known.

LEADERSHIP / MINISTRY:

The Church Board met on eight occasions during the past year and also met with the District Superintendent in relation to our on-going Pastoral vacancy.

We continue to pursue engagement of a full time Pastor for the church but are very thankful for the part-time ministry of our Interim Pastoral Support Worker, Pastor Isabel Hamill. The Church Board agreed for Isabel to reduce her part-time hours in November 2023, from sixteen hours per week, to ten hours per week, to allow her to devote more time to her second-year studies at Belfast Bible College. Isabel continues to lead the ministry programme of the church with inspiration and enthusiasm, preaching once per month, as well as conducting an active visitation programme to shut-in members, those who are ill and those in care homes.

Rev. Ivan Miles has continued to be an anchor in terms of regular preaching but is also an adviser and encourager to all of us, and our 'go to' expert in all issues related to church management. We are thankful to him for his faithfulness to our congregation, his inspiration and wisdom, as well as his ministry in conducting membership classes, baptisms and funerals.

CHURCH MEMBERSHIP:

We have continued to see new people coming along to the church and our membership has grown; the number of church members reported last year was 43 and we are delighted that four people will come into full church membership before the District Assembly, making our total this year 47. We are blessed to enjoy the fellowship of others who are not full church members; our average attendance at Sunday services this year, including children, is 63 - an increase of 12 in comparison with average attendance last year.

SERVICES:

We continue to meet every Sunday for family worship and the sharing of God's Word, at 11.30am. We have not yet recommenced evening services, following the pandemic and during this period of pastoral vacancy; the Church Board keeps this matter under regular review.

We also continue to meet every Wednesday evening at 7.45pm for communal prayer and devotions, led each week by one of a small team of volunteers.

SPECIALS:

In addition to our regular programme, we have enjoyed a wide range of special events and services in the past year:

- Easter celebrations once again included Holy Week daily devotions (shared on social media by volunteers each morning), a Good Friday Service and an Easter breakfast with Easter Egg Hunt for the children, before the church service on Easter Sunday.
- Special services, with participation from the children, for Mother's Day and Father's Day;
- Service of Thanksgiving for the work of the Hope Shop in May, followed by a lunch in the church hall;
- Children's Prize-Giving service in June, to celebrate the ministry of Kingdom Kids;
- Community Family Fun Day and barbecue in the church grounds in June – the first of these since before the pandemic. This event was very well supported by the local community, with more than 250 attending;
- Subsidised bus run to Newcastle in July, with 40 people from the church and community attending;
- In October 2023, we were privileged to host a special service of thanksgiving in celebration of the life and work of Rev. Irene Wallace - a much-loved and revered Church Elder, missionary, leader and dear friend to so many. Many visitors came from across the British Isles North District to be involved in the service and to pay tribute to Rev. Irene;
- December 2023 saw the return of the Belfast First Church Christmas Dinner, when almost 60 members and friends enjoyed delicious food, fun and fellowship in the church hall, leading us into the holiday season;
- Community carol singing, a children's Christmas party, nativity play, Christingle service, Church musical programme, coffee and refreshments before Sunday services, Christmas post-box - all these came together to make this the most special Christmas season since before the pandemic!

MINISTRIES:

- **HOPE SHOP:** The Hope Charity Shop has been ministering in the local North Belfast community since May 2010; it is with God's continual guidance and blessing over the years that this amazing ministry of our church continues to thrive. We continue to employ Mrs Shelly Rogers as our full-time shop manager and are so thankful to her for all her hard work and efforts. We are also indebted

to every one of the 13 volunteers who staff the shop and mean it can open five days per week, serving the local community.

The Hope Shop is so much more than just a charity shop. Many folks from the local community and beyond come in to ask for prayer or simply appreciate a listening ear, as they share their stories with those who are working. Over this past year, we have also received many prayer requests left in the shop's prayer box - these dear people are then prayed for at our mid-week church prayer meetings. Holy week devotional messages were also shared on the shop's Facebook page. We were delighted to see many of the shop's volunteers and their family members at the Thanksgiving Service last June. God is giving us many opportunities to share His Good News and show His love, not only to those who work in the shop but also to all who come through its doors.

The shop was again able to make significant financial donations to several other registered charities this year, including Hope House, Smile Train, Sight Savers, Air Ambulance, AA Veterans Support, St John Ambulance, Positive Futures, Aspen Day Centre, Springboard, PIPS, Lighthouse Counselling Service, Abbeylands Nursing Home (Rev Fred & Mrs Maureen Cowan's nursing home). The shop also raised £300 for Cash for Kids in November and presented Child Evangelism Fellowship with a cheque for £500 in July.

- **MINISTRY TO CHILDREN AND YOUTH:**

- Kingdom Kids is our Sunday School programme for primary age children which runs on Sunday mornings during the service, with up to 16 children attending each week. We are grateful to our Sunday School Superintendent, Mrs Susan Harrison, and her team of faithful volunteers, for all their hard work throughout the year;
- We partner with Child Evangelism Fellowship in running a Monday night Good News Club for primary age children and a fortnightly Thursday night Junior Youth Challenge for young teens. The Good News Club has an average of 18 children attending – mainly different children from those who attend Sunday Kingdom Kids. We are grateful to Julie Fenton (CEF) for facilitating these clubs and also for leading a five day club and a five day non-residential camp for children, held in our church, in July 2023. Overall, around 70 children were involved in these two summer programmes. We are truly blessed to be a part of these outreach initiatives for children in our local area.

- **LADIES FELLOWSHIP:** The Ladies Fellowship, led by Pastor Isabel Hamill, has continued to meet on the first Thursday of every month at 7.30pm, from October to May. At present, there are approximately 25 ladies attending, many

of whom do not regularly attend other services. A varied programme is offered throughout the year, to ensure there is something for everyone – with plenty of laughs along the way!

- **NAZARENE MISSIONS INTERNATIONAL:** As a church, we lift regular offerings to support Nazarene missions work globally - Alabaster Offering, World Evangelism Fund (through Easter and Harvest offering) and Compassionate Ministries, answering the call for emergency relief in disaster areas. We also collected clothing and toiletries in April and various items for the Christmas shoebox appeal in October, to support the work of Project Romania.

BUILDING / PREMISES

Considerable upkeep / maintenance work has been undertaken to the church building in the past year, including:

- Refurbishment / redecoration of the Hamill Room, in memory of Pastor David. This room is used regularly for prayer, bible study and many other aspects of the church programme;
- Refurbishment / redecoration of the corner Sunday School room (adjoining the Joy Room), to allow the children to be separated into two age-groups in Kingdom Kids each Sunday;
- Repair of the lights in the sanctuary toilets, which had been a recurring long-term problem;
- Commissioning of an Emergency Lighting System Inspection and an Electrical Installation Condition Inspection, by Little Electrical (Commercial Electricians) between October and December 2023. We are now waiting for Little Electrical to undertake the recommended remedial work, as per the above reports;
- Repair to outside guttering at the back of the building. Guttering at the car-park side of the hall also needs replacing and we are currently seeking quotes for this work;
- Regular clearance of the car-park and grounds, to keep them free from weeds and moss;
- Repair of broken letters above main entrance to the church on two occasions, following storm damage. The fixtures on the lettering are aged – we intend to look into replacement of all the lettering in the coming year;
- Service of both gas boilers, which identified that the hall boiler and flue needed to be replaced. This work was completed in January;
- The boiler service also identified that the sanctuary boiler was leaking – this boiler was new in 2021 and therefore has now been repaired under warranty;
- While the above work was being completed on both boilers, we paid an additional cost to have the two boilers (hall and sanctuary) linked to one

another, meaning that if one boiler fails for any reason, the other boiler will provide heat to both areas;

- Repair of hall radiators, after several of these were found to be leaking in December;
- Annual inspection and service of fire extinguishers / fire safety equipment in church hall;
- We are currently making arrangements for a repair to the hall roof, where water has recently been noted to be coming in around one of the skylights.

Priorities in the coming year, in terms of maintenance work, include:

- Hall roof repair, required immediately, as above;
- Completion of recommended work to the emergency lighting system and electrical installations, as outlined above;
- Servicing of fire safety system in sanctuary and updating of installation of new system in church hall;
- Exploring new outdoor signage for the entrance of the church (gate area), to raise the profile of the church in the community.

We continue to seek to serve the local community by allowing our hall and facilities to be used regularly by two community groups - Slimming World (Tuesday evenings and Saturday mornings) and the Ulster Military Historical Society – a group of retired gentlemen who meet in our premises on the first Saturday afternoon of each month. Sadly, the We Slim Together group which met in the church each Monday for several years, had to close at the end of October 2023, due to low numbers. The group leader, Catherine Kidd, expressed her sincere thanks to the church for its support over the years and we wish her well for the future.

As well as the two groups which continue to use the building regularly, we have been happy to continue to allow the hall to be used by families in the community, for children's birthday parties, when this is requested (providing the hall is available).

FINANCES

Details of all income and expenditure can be found in the financial report. The accounts have been independently examined by a suitably qualified Independent Examiner and his report is attached.

The church finances remain healthy and we thank the Lord for how He continues to meet our needs. Heartfelt thanks to every person who gives faithfully and sacrificially to the ministry of the church, through regular offerings, donations and special gifts. The church claims tax back from HMRC through Gift Aid and the Gift Aid Small Donations Scheme (GASDS) where possible.

Tithes and offerings this past year increased by almost £1400, to just under £34,600. We remain debt-free, since the repayment of our building loan in December 2021, and

this past year, we once again paid our apportionment in full to British Isles North District (for the year ended September 2023).

LOOKING FORWARD

Looking to the future, we pray for God's continued blessing, strength, wisdom and guidance, as we labour for Him and seek to serve the community around us.

This report has been approved by the Trustees and signed on their behalf:

Respectfully Submitted,

Ms Tracy Mather

(Trustee and Church Treasurer)

July 2024.

Belfast First Church of the Nazarene

Northern Ireland - Charity number 106405

Annual return



INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS

OF

BELFAST FIRST CHURCH OF THE NAZARENE

I report on the accounts of the Church for the year ended 30th September 2023, which are set out on pages 2 to 5 of the annual accounts.

Respective Responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the account to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of 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.

SIGNED: 
Andrew Bassett

DATE: 20/09/2024

Professional Qualification or body:

Associate of the Chartered Institute
of Management Accountants

TaxAssist Accountants
103 Cregagh Road
BELFAST
BT6 8PY

Belfast First Church of the Nazarene

Northern Ireland - Charity number 106405

Accounts



BELFAST FIRST CHURCH OF THE NAZARENE

***140a Skegoneill Avenue
BELFAST
BT15 3JR***

ACCOUNTS FOR THE PERIOD ENDED 30th SEPTEMBER 2022

TaxAssist Accountants
103 Cregagh Road
Belfast
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BELFAST FIRST CHURCH OF THE NAZARENE

ANNUAL REPORT AND ACCOUNTS FOR THE PERIOD ENDED
30TH SEPTEMBER 2022

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BELFAST FIRST CHURCH OF THE NAZARENE

TRUST INFORMATION

TRUSTEES Mr Stephen Anderson
Mrs Lynda Heron
Ms Tracy Mather
Mrs Christine Molloy
Mrs Lynn Myers

CHARITY NUMBER 106405

ACCOUNTANTS TaxAssist Accountants
103 Cregagh Road
Belfast
BT6 8PY

BANKERS Ulster Bank
202 - 206 York Street
Belfast
BT15 1HY

BELFAST FIRST CHURCH OF THE NAZARENE

INCOME & EXPENDITURE STATEMENT
FOR THE PERIOD ENDED 30th SEPTEMBER 2022

	Year Ended 30 September 2022	Year Ended 30 September 2021
	£	£
<u>RECEIPTS</u>		
Tithes / Gifts	23,436	41,131
Gift Aid	16,595	16,016
Room Hire	4,645	2,418
Dedicated Gifts	19,464	-
Interest Receivable	49	23
Shop Sales	25,343	17,757
Others	1,406	1,974
	<u>90,938</u>	<u>79,319</u>
<u>EXPENDITURE</u>		
Pastor's Employment Costs	711	8,688
Salaries	11,311	10,369
Shop Rent	5,525	4,250
Interest - BNID	-	180
Light & Heat	3,839	3,393
Water Rates	314	278
Equipment Expensed	539	645
Speaking Fees	1,500	600
Insurance	2,622	2,521
Repairs and Maintenance	2,546	3,058
Accountancy	468	468
Mission / Outreach	5,195	2,217
Charitable Donations	1,200	7,000
Conferences	3,085	2,626
Gifts	8,724	12,730
Childrens Ministry	234	288
Sundry Expenses	153	138
Printing, Posting & Stationery	235	-
Cleaning	1,839	1,415
Bank Fees / Charges	40	-
	<u>50,080</u>	<u>60,864</u>
NET SURPLUS	<u>40,858</u>	<u>18,455</u>

BELFAST FIRST CHURCH OF THE NAZARENE

BALANCE SHEET AS AT 30TH SEPTEMBER 2022

	<u>Notes</u>	<u>2022</u> £	<u>2022</u> £	<u>2021</u> £	<u>2021</u> £
<u>FIXED ASSETS</u>					
Tangible Assets	2		1,267,363		1,267,363
<u>CURRENT ASSETS</u>					
Debtors	3	-		-	
Bank and Cash Balance		<u>85,586</u>		<u>63,724</u>	
		85,586		63,724	
<u>CURRENT LIABILITIES</u>					
Accruals	4	<u>936</u>		<u>468</u>	
<u>CURRENT ASSETS LESS CURRENT LIABILITIES</u>			<u>84,650</u>		<u>63,256</u>
<u>TOTAL ASSETS</u>			<u>1,352,013</u>		<u>1,330,619</u>
Creditors due after more than one Year	5		<u>-</u>		<u>19,464</u>
<u>NET TOTAL ASSETS</u>			<u>1,352,013</u>		<u>1,311,155</u>
<u>FINANCED BY</u>					
Other Reserves			1,311,155		1,292,700
Income and Expenditure Account			<u>40,858</u>		<u>18,455</u>
<u>MEMBERS' FUNDS</u>			<u>1,352,013</u>		<u>1,311,155</u>

Approved by the Board:

We confirm that:

- i) we approve the accounts set out on pages 3 and 4 and confirm that we are responsible for them, including the selection of the accounting policies and the judgements underlying them.
- ii) we have made available to TaxAssist Accountants, all the accounting records of the Church and have provided them with all the information necessary for the completion of the accounts.
- iii) to the best of our knowledge and belief, the accounting records reflect all the transactions entered into by the Church in the year ended 30th September 2021.

Christine Molloy - Trustee

Tracy Mather - TREASURER

DATE

On behalf of Belfast First Church of the Nazarene

BELFAST FIRST CHURCH OF THE NAZARENE

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2022

	<u>2022</u>	<u>2021</u>
	£	£
3 <u>DEBTORS</u>		
Gift Aid Receivable	-	-
	<hr/>	<hr/>
	-	-
<p>Gift Aid is now reported on an actual received basis</p>		
4 <u>CREDITORS</u>		
Accruals	936	468
	<hr/>	<hr/>
	936	468
5 <u>CREDITORS DUE AFTER MORE THAN ONE YEAR</u>		
BIND - Nazarene Church	-	19,464
	<hr/>	<hr/>
	-	19,464

Belfast First Church of the Nazarene

Northern Ireland - Charity number 106405

Annual report

BELFAST FIRST CHURCH OF THE NAZARENE

TRUSTEES' REPORT (FEBRUARY 2023)

TRUSTEE DETAILS

Currently elected Trustees, as at 30.09.22:

Mr Stephen Anderson	Ms Tracy Mather
Mrs Lynne Duncan	Mrs Christine Molloy
Pastor Isabel Hamill	Mrs Lynn Myers
Mrs Lynda Heron	

APPOINTMENT of TRUSTEES is by election to Belfast First Church of the Nazarene Church Board, by the Annual General Meeting (AGM) of the church. Trustees are elected to serve for a period of one year, with each Trustee retiring and being eligible for re-election each year.

In the absence of a full-time Pastor, and with the Associate Pastor having left his position at the end of May 2021, the Church Secretary, Mrs Lynn Myers, who is also an elected Trustee, has acted as chairperson of the Trustees.

Mr Stephen Anderson was re-elected to the position of Trustee at the AGM in February 2022 but, due to personal circumstances, resigned from this position in November 2022.

In fulfilling the public benefit requirement, the Trustees have had regard to the Charity Commission for Northern Ireland's statutory public benefit guidance.

OUR PURPOSE

In accordance with the global mission of the Church of the Nazarene, our purpose continues to be:

- To make Christ-like disciples in the nations;
- To advance God's kingdom by the preservation and propagation of Christian holiness, as set out in the Scriptures; and
- To serve as an instrument for advancing the kingdom of God, through the preaching and teaching of the gospel.

OUR BENEFICIARIES

We seek to benefit the general public, through serving the community in which we are placed. All church services and activities are open to members and non-members alike and we continue to actively encourage all members of the community to avail of the activities and ministries of the church.

RISK OF HARM AND PRIVATE BENEFIT

We do not believe that there is any risk of harm, relevant to charity registration, arising from the activities of the church.

The only private benefit is to the any person employed as Pastor of the church (currently vacant) and to the full-time manager of the Hope Shop. Both of these receive a salary; these salaries are incidental and necessary to carry out the functions and purposes of the church.

SUMMARY OF ACTIVITIES

LEADERSHIP / MINISTRY:

While we still seek to engage a full-time Pastor to lead the work of this congregation, the Lord has blessed us this year with the appointment of a part-time Interim Pastoral Support Worker, in the person of Mrs Isabel Hamill. Of course Isabel has never ceased to commit herself to the Lord's work in Belfast First church, in spite of the difficult road she has had to travel over the past two years. It was therefore with special delight that we welcomed Isabel into this more formal leadership role, in September 2022. In addition to her visitation ministry, we have been inspired by Isabel's preaching of God's Word this year and her continued leadership of the NMI. Furthermore, Isabel restarted the Ladies Fellowship meetings in October and has also taken on the role of Chairperson of the Hope Shop Management Committee. We pray the Lord's continued blessing on Isabel, as she leads the church forward in all these various aspects of ministry.

In addition, we were doubly blessed when, on 7th Feb this year, we received into membership Rev Ivan Miles and Mrs Isobell Miles, by transfer from Megain Memorial Church of the Nazarene. Although now officially in retirement, it seems that Rev Ivan has not slowed down at all but rather has stepped up to support us at a time of need, sharing his gift of preaching in church on a regular basis, alongside Pastor Isabel, and ministering to the various needs of families, especially in times of challenge and bereavement. We are forever indebted to you, Pastor Ivan!

The Church Board met formally on 10 occasions in the past year, with individuals working diligently to discharge their various responsibilities. We were sorry to lose Board member / Trustee Mr Stephen Anderson from our fellowship this year but we thank Stephen for all he did as a Trustee and friend over the years and we wish him God's blessing for the future.

SERVICES / ACTIVITIES:

We have continued to meet each Sunday morning at 11.30am and on Wednesday evenings, for prayer and devotions, at 7.45pm. We have not yet recommenced a Sunday evening service since the pandemic but keep this under continual review.

In addition:

- We launched a weekly Good News Club for primary school age children, in October. This is led by CEF (Child Evangelism Fellowship), in partnership with the church and was a natural development of our links with CEF, developed during Pastor David's time and more recently, when we hosted CEF non-residential summer camps. Average weekly attendance at the Good News Club is 16 and it is a delight to see the children having fun, while learning more about God's Word;
- Return of the monthly Ladies fellowship meeting, on the first Thursday evening of each month;
- Church Newsletter continues to be produced by Karen Morrison, now bi-monthly (6 times per year);
- Special services were held for Easter, Alabaster and Harvest, as well as a very full Christmas programme. We enjoyed a children's nativity play and Christingle services, as well as our now customary Christmas musical presentation. There were refreshments served before all services in December, carol singing in the community and at Abbeylands Nursing Home, as well as an evening "Carols by Candlelight" service'.

HOPE SHOP:

The Hope Shop continues to be a blessing, both spiritually and practically, to our community. We are thankful to our shop manager, Mrs Shelly Rogers and the team of 14 volunteers, for all their hard work.

Highlights this year included:

- Thanksgiving service in the church in May, celebrating the ministry of the shop in the community. Many volunteers were present, as well as some customers;
- Macmillan coffee morning on 29.09.22 which raised £886.61;
- Christmas sale, from 14th December;
- Thought for the Month on Facebook page;
- Bulletin board in shop, along with prayer box and Gospel Tracts.

The shop was able to make donations this year to 12 different registered charities, who each received £300, as well as gifts being given to a local baby bank. Charities who received donations were – Light House, RNLI, Women's Aid, Inspire, Cancer Fund for Children, Prostate Cancer UK, AA Veterans Support, St John's Cadets, PDSA animal hospital, Smile Train, Tiny Life and Kids4School.

Without a doubt, we can see how God is using the Hope Shop and we look forward to seeing what else He has planned for this ministry.

CHURCH MEMBERSHIP:

We have been delighted in recent days to welcome 7 new members into our church fellowship – two by transfer from another Nazarene church and five by profession of faith. Sadly we have also lost 5 members since last year – one by transfer to another Nazarene church, two by personal request and two by promotion to Glory. The

membership of the church currently stands at 43, an increase of two from last year. In addition, there are 20 regular church attenders who are not members and a total of 15 children on our register. The average church attendance over the past year, at Sunday services, is 51.

We mourned the passing of two much-loved church members this year – Mr Jackie Salters, in November 2022 and Mrs Annie Cooke, just a few days after Christmas. We are thankful to the Lord for bringing Annie and Jackie to our fellowship through the years and for their witness and friendship to us all. We continue to remember the Salters and Cooke families in the days ahead and pray they will know God's peace and comfort.

BUILDING / PREMISES

We continue to do our best to ensure our church premises are maintained to a high standard. During this period, while we are not paying a full-time Pastor's salary, we have taken opportunity to use some of our finances to have the interior of the church painted. Although the painting is done, there are a few more aspects of redecorating which we will continue to take forward, our priority being completion of the Hamill Room, in memory of Pastor David. We intend to formally dedicate the room in the coming months.

As well as the painting of the church, other repair and maintenance work undertaken during this past year has included:

- Clearance and repair of the underground sewage pipes from the toilets in the church hall, to address a long-term problem;
- Replacement of flush handle of the Gents toilet in the church hall;
- Repairs to the roof of the church hall and one of the skylights, following a period of repeated vandalism by a small group of young people in the local area, over the summer;
- Cleaning of gutters and clearance of moss from the hall roof;
- Repairs to guttering at various points around the building;
- Cleaning of the high skylights in the church hall, inside and out;
- Updating / replacement of the electricity supply box in church hall by NIE;
- Clearing of weeds around church grounds;
- Annual inspection and servicing of all fire equipment.

The Church Board was delighted in August when a team of young people from Nazarene Youth UK (NYUK) who were running a holiday bible club in Megain Church sent a team to help with some maintenance work in our church. Four young people worked with some of our own members for several hours, to clear and clean the Joy Sunday School Room. Feedback was that the young people were a delight and promised to visit again soon. The two large sofas were removed from the Joy room and donated to local charities.

An ongoing maintenance issue which we are making every effort to address is the electrical fault in the sanctuary toilets. One of the electrical circuits is continually tripping, meaning we are without light in the men's, ladies' and disabled toilets. We apologise for the inconvenience this issue is causing but please be assured it is not through lack of effort – we will continue to try to have the issue resolved as soon as possible.

We continue to seek to serve the local community by allowing our hall and facilities to be used regularly by three community groups - We Slim Together (Monday evenings), Slimming World (Tuesday evenings and Saturday mornings) and the Ulster Military Historical Society – a group of retired gentlemen who meet in our premises on the first Saturday afternoon of each month.

We remain so thankful for our church cleaner, Claire Onur, who does a fantastic job and goes the extra mile to help us in lots of different ways. Claire's mum Alison Scott is also a great help, standing in for Claire if she is on holiday or being an extra pair of hands when needed. We truly appreciate their hard work.

We are also indebted to Richard Doherty, not only for his help in dealing with the vandalism issue a few months ago but also for putting the bins in and out every week, fixing blinds, changing bulbs, replacing batteries ... and just about anything else that needs done around the place!

FINANCES

Details of the church finances are set out in the financial report. Thank you to each and every one of you who continues to give your tithes and offerings sacrificially to the work of the church. The faithful giving from such a small group of people is nothing short of amazing.

You will see from the financial report that our accounts are extremely healthy at the present time – and how amazing it has been to enjoy our first full year of being debt free, following our building loans being settled in full in December 2021. We paid all of our District Budgets in full, for the year ended 30th September 2022. We praise the Lord for His goodness, His faithfulness and His provision.

As always, the Trustees would like to thank everyone who helps in any way with the management of our church finances, including Mrs Julie Anderson, our Hope Shop treasurer – also those who stay behind after every service to count offerings and make up lodgements - Susan Mather, Christine Molloy, Susan Harrison and Lynne Duncan. You are all stars and thank you for your faithfulness. We are delighted to have Alesha Alex recently joining the counting team – Alesha is always so willing to help in any way she can and we are grateful to her for stepping forward to do this job.

The church continues to claim tax back from HMRC through Gift Aid and the Gift Aid Small Donations Scheme (GASDS) where possible.

LOOKING FORWARD

We fix our eyes on Jesus and continue to do our utmost to live for Him and serve Him faithfully, to show His love and salvation to the people of our community.

This report has been approved by the Trustees and signed on their behalf:

Respectfully Submitted,

Ms Tracy Mather

(Trustee and Church Treasurer)

February 2023

Belfast First Church of the Nazarene

Northern Ireland - Charity number 106405

Annual return



INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS

OF

BELFAST FIRST CHURCH OF THE NAZARENE

I report on the accounts of the Church for the year ended 30th September 2022, which are set out on pages 2 to 5 of the annual accounts.

Respective Responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the account to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of 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.

SIGNED: 
Andrew Bassett

DATE: 20/09/2024

Professional Qualification or body:

Associate of the Chartered Institute
of Management Accountants

TaxAssist Accountants
103 Cregagh Road
BELFAST
BT6 8PY