

Greenisland Baptist Church

Northern Ireland · Charity number 107362

Details

Status	Received
Registered	2020-05-26
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	17 Glassillan Grove Greenisland Carrickfergus Co. Antrim BT38 8te BT38 8TE
Phone	02890862808
Email	info@greenislandbaptist.com
Website	https://www.greenislandbaptist.com

Activities

Purposes: The Church acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately. Its members devote themselves to the teachings of Scripture, to fellowship, breaking of bread, prayer and evangelism. They commit, with the help of God, to witness to the saving and sustaining power of the Lord Jesus Christ and to work for the extension of His Kingdom. The principal charitable object of the church is the advancement of the Christian faith according to the teachings of Scripture, the Doctrinal Statement and Baptist principles.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£357,627	£334,977	£-376,380	4
2024-08-31	£334,074	£322,617	£-499,477	5

Trustees

Name	Role	Appointed
Mr Chris Dorrian		
Mr Leonard Duddy		
Mr Michael Samuel Wylie		
Mr Philip Matthew Howe		
Mr Shea Carrasco-Booth		
Mr Stephen William Broad		
Mr Uel Clayton Preston		
Mrs Joanne Davidson		
Mrs Nancy Givens		
Mrs Rose Abodiya Agbana		

Greenisland Baptist Church

Northern Ireland - Charity number 107362

Accounts

Greenisland Baptist Church

Financial Statements

for the year ended 31 August 2024

Charity Registration Number 107362

Greenisland Baptist Church

Charity Information

Principal address	17 Glassillian Grove, Greenisland, Carickfergus, BT38 8TE	
Trustees	Mr Leonard Duddy	Mr Chris Dorrian
	Mr Philip Matthew Howe	Mrs Joanne Davidson
	Mr Uel Clayton Preston	Mr Stephen William Broad
	Mr Dylan O'Neill	Mr Keith Jardine
	Miss Pamela Elizabeth Collins	Mr Nigel Robert McQuillan
	Mr Michael Samuel Wylie	Mr Christopher Andrew Frazer
	Mrs Nancy Givens	
Accountants/ Independent Examiners	JSR Chartered Accountants 44 Blackisland Road Annaghmore Portadown BT62 1NE	
Bankers	Danske Bank Belfast Business Centre PO Box 183 Donegal Square West Belfast BT1 6JS	
Charity Commission For Northern Ireland Number	107362	

Greenisland Baptist Church

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**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2024**

The Trustees present their Report and Accounts for the year ended 31st August 2024.

Reference and Administrative Details

The Charity name

The legal name of the charity is Greenisland Baptist Church.

The charity's areas of operation and UK charitable registration

The charity is registered in NI with Charity Commission for Northern Ireland (CCNI), and is listed under registration number 107362.

Legal Structure of the charity

The Trust (the charity) is an unincorporated trust, constituted under a deed of trust, and is registered as a charity with HRMC and with Charity Commission for NI.

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by Charity Law.

The Trustees in office on the date the report was approved were as noted below:

Mr Leonard Duddy	Mr Chris Dorrian	Mr Philip Matthew Howe
Mrs Joanne Davidson	Mr Uel Clayton Preston	Mr Stephen William Broad
Mr Dylan O'Neill	Mr Keith Jardine	Miss Pamela Elizabeth Collins
Mr Nigel Robert McQuillan	Mr Michael Samuel Wylie	Mr Christopher Andrew Frazer
Mrs Nancy Givens		

The following Trustees period of office ended during the year ended 31st August 2024:

Mr John McMillan.

The principal operating address, telephone number, email address and web addresses of the charity are noted below:

17 Glassillan Grove, Carrickfergus, Co Antrim, BT38 8TE

028 9086 2808

info@greenislandbaptist.com

www.greenislandbaptist.com

Objects and activities of the charity

The purposes of the charity as set out in its governing document

- The church acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately.
- Its members devote themselves to the teachings of the Scripture, to fellowship, breaking of bread, prayer, and evangelism.
- They commit, with the help of God, to witness to the saving and sustaining power of the Lord Jesus Christ and to work for the extension of His Kingdom.
- The principal charitable object of the church is the advancement of the Christian faith according to the teachings of the Scripture, the Doctrinal Statement and Baptist principals.

The main activities undertaken in relation to those purposes during the year

- The main activities undertaken in relation to these purposes are as follows:
- Holding regular services for public worship, prayer, Bible study, preaching and teaching for all age groups, and providing pastoral care to the members of the church through visitation and prayer.

**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2024**

- Organising meetings and events that promote our charitable purpose.
- Participating in life of the local community.
- Supporting other Christian organisations and charities through volunteering, financial gifts, and prayer.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Adults

We aim to offer opportunities for discipleship to equip people to grow into devoted followers of Jesus:

- Various small groups for men and women – throughout the year we offer a variety of small groups which allow you to focus in on a particular study or course for a short period of time. These have included book clubs, Precepts bible studies, courses to help live out the Christian life, as well as social events and breakfasts.

Youth

We seek to provide a cycle of activities to help young people encounter the big God of the Bible while coming alongside them dealing with issues they are confronting and drawing from our own life experience.

Kids

There are a range of activities for children aged 0-11 years in our Creche, Sunday Club, Mango Tots.

Community

We are engaged in a variety of activities to help live out God's love in our community:

- Mango Tree Café – offers a place for the community of Greenisland to come together on Fridays and Saturday mornings offering light refreshments and an opportunity to chat.
- Mango Tots – is a place for parents and careers to bring their children and have a time of fellowship while the kids play in a safe environment.
- CAP (Christians Against Poverty) – A UK based international charity for anyone struggling with debt. Our local centre responds to requests for help via the freephone number 0800 3280 006. You can also find out more at www.capuk.org. During the year under review we also had the joy of providing numerous food hampers to people in the local community.

The Trustees have had regard to the Charity Commissions guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

The church continued to hold regular services for public worship and organised events that promoted fellowship amongst the members of the church and provided outreach opportunities with the wider community (as detailed above).

The difference the charity's performance has made to the beneficiaries of the charity and to wider society

The church continued to provide benefit to its members and the public by making known the Christian gospel of the Lord Jesus Christ through the advancement of the Christian Faith.

Structure, governance, and management of the charity

The methods used to recruit and appoint new charity trustees

In accordance with the constitution, the Church shall actively promote a Board of Trustees which includes a range of skill, experience, and knowledge in keeping with the pursuance of its Objects.

**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2024**

Financial Review

The charity's financial position at the end of the year ended 31st August 2024

The financial position of the charity on 31st August 2024 and comparatives for the prior year ended 31st August 2023, as fully detailed in the accounts, can be summarised below:

	2024	2023
	£	£
Net Income	11,457	23,813
Unrestricted Revenue Funds available for general purposes of charity	92,586	89,580
Designated Revenue Funds	40,985	44,335
Total Unrestricted Funds	133,571	133,915
Restricted Funds	891,828	880,027
Total Restricted Funds	891,828	880,027
Total Funds	1,025,399	1,013,942

The trustees consider the financial performance by the charity during the year to have been satisfactory.


Policies on reserves

It is church policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments to cover emergency situations that may arise from time to time. This is estimated at £60,000 (prior year £60,000) of unrestricted funds and on 31st August 2024 the church recorded £133,571 of unrestricted and designated funds available.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

This report was approved by the board of trustees on 17th June 2025, signed on behalf of the board by:

Signed by:

 838AEAB6E17F471
Mr Chris Dorrian
Trustee

Greenisland Baptist Church
Independent Examiners Report
Year ended 31st August 2024

Independent Examiner's Report to the Charity Trustees of Greenisland Baptist Church

I report on the accounts of the Trust for the year ended 31st August 2024, which are set out on pages 5 to 20.

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 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.

DocuSigned by:

9675CCF2B9E3400...
Jonathan Ross FCA
Chartered Accountant

44 Blackisland Road
Annaghmore
Portadown
BT62 1NE

17th June 2025

Greenisland Baptist Church
Statement of Financial Activities
for the year ended 31 August 2024

Statement of Financial Activities for the year ended 31 August 2024

		Current year				Prior year £
		Unrestricted Funds £	Designated Funds	Restricted Funds £	Total Funds £	
Incoming Resources	Notes					
Donations & Legacies	22	225,595	29,225	79,254	334,074	323,146
Investment income					-	-
Total Incoming Resources		225,595	29,225	79,254	334,074	323,146
Resources Expended						
Charitable activities	24, 25	222,589	32,575	67,453	322,617	299,333
Total Resources Expended		222,589	32,575	67,453	322,617	299,333
Net incoming/ outgoing resources before transfers		3,006	(3,350)	11,801	11,457	23,813
Gross transfers between funds						
Net incoming/ outgoing resources after transfers		3,006	(3,350)	11,801	11,457	23,813
Other recognised gains and losses						
Net movement in funds		3,006	(3,350)	11,801	11,457	23,813
Reconciliation of funds						
Total funds brought forward	16	89,580	44,335	880,027	1,013,942	990,129
Total funds carried forward	16	92,586	40,985	891,828	1,025,399	1,013,942

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

The Statement of Financial Activities includes all gains and losses in the year.

All activities derive from continuing operations.

Greenisland Baptist Church
Statement of Financial Activities
for the year ended 31 August 2024

Analysis of prior year total funds, as required by paragraph 4.2 of the SORP.

		Unrestricted Funds 2023 £	Designated Funds 2023	Restricted Funds 2023 £	Total Funds 2023 £	Prior year 2022 £
Incoming Resources	Notes					
Donations & Legacies	22	194,278	42,888	85,980	323,146	299,506
Investment income		-	-	-	-	31
Total Incoming Resources		<u>194,278</u>	<u>42,888</u>	<u>85,980</u>	<u>323,146</u>	<u>299,537</u>
Resources Expended						
Charitable activities	24, 25	199,848	37,990	61,495	299,333	198,064
Total Resources Expended		<u>199,848</u>	<u>37,990</u>	<u>61,495</u>	<u>299,333</u>	<u>198,064</u>
Net incoming/ outgoing resources						
before transfers		<u>(5,570)</u>	<u>4,898</u>	<u>24,485</u>	<u>23,813</u>	<u>101,473</u>
Gross transfers between funds		-	-	-	-	-
Net incoming/ outgoing resources						
after transfers		<u>(5,570)</u>	<u>4,898</u>	<u>24,485</u>	<u>23,813</u>	<u>101,473</u>
Net incoming resources before other						
recognised gains and losses		<u>(5,570)</u>	<u>4,898</u>	<u>24,485</u>	<u>23,813</u>	<u>101,473</u>
Other recognised gains and losses		-	-	-	-	-
Net movement in funds		<u>(5,570)</u>	<u>4,898</u>	<u>24,485</u>	<u>23,813</u>	<u>101,473</u>
Reconciliation of funds						
Total funds brought forward	16	<u>95,150</u>	<u>39,437</u>	<u>855,542</u>	<u>990,129</u>	<u>888,656</u>
Total funds carried forward	16	<u>89,580</u>	<u>44,335</u>	<u>880,027</u>	<u>1,013,942</u>	<u>990,129</u>

Greenisland Baptist Church - Resources applied in the year ended 31st August 2024 towards fixed assets for Charity use:

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	11,457	23,813
Resources applied on functional fixed assets	-	-
Net resources available to fund charitable activities	<u>11,457</u>	<u>23,813</u>

Greenisland Baptist Church
Statement of Financial Activities
for the year ended 31 August 2024

Greenisland Baptist Church - Movement in revenue and capital funds for the year ended 31st August 2024

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total Funds £	Prior year £
Accumulated funds brought forward	89,580	44,335	880,027	1,013,942	990,129
Recognised gains and losses before transfers	<u>3,006</u>	<u>(3,350)</u>	<u>11,801</u>	<u>11,457</u>	<u>23,813</u>
(From)/ To unrestricted revenue funds	-	-	-	-	-
Closing revenue funds	<u>92,586</u>	<u>40,985</u>	<u>891,828</u>	<u>1,025,399</u>	<u>1,013,942</u>

The purposes for which these funds have been designated are described in the Notes to the accounts.

Greenisland Baptist Church - Income and Expenditure Account for the year ended 31st August 2024

	2024 £	2023 £
Income from Operations	334,074	323,146
Investment Income and interest rec'd	-	-
Gross income in year before exceptional items	<u>334,074</u>	<u>323,146</u>
Exceptional income	-	-
Gross income in year including exceptional items	<u>334,074</u>	<u>323,146</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	253,128	236,075
Depreciation and amortisation	38,959	38,636
Interest payable	<u>30,530</u>	<u>24,622</u>
Total expenditure in year	<u>322,617</u>	<u>299,333</u>
Net income before tax in year	11,457	23,813
Tax on surplus	-	-
Net income after tax	<u>11,457</u>	<u>23,813</u>
Retained surplus for the year	<u>11,457</u>	<u>23,813</u>

All activities derive from continuing operations.

Greenisland Baptist Church
Balance sheet as at 31 August 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	11	1,294,079	1,327,456
Current Assets			
Cash at Bank		230,798	222,016
Creditors: amounts falling due within one year	12	<u>(25,358)</u>	<u>(25,358)</u>
Net current (liabilities)/ assets		<u>205,440</u>	<u>196,658</u>
Total assets less current liabilities		1,499,519	1,524,114
Creditors: amounts falling due after more than one year	13	(474,120)	(510,172)
Total net assets		<u><u>1,025,399</u></u>	<u><u>1,013,942</u></u>
Restricted Funds			
Restricted revenue fund	17	891,828	880,027
Unrestricted Funds			
Unrestricted revenue fund	17	92,586	89,580
Designated Funds			
Designated revenue fund	17	40,985	44,335
Total Charity funds		<u><u>1,025,399</u></u>	<u><u>1,013,942</u></u>

The Balance Sheet above has been classified as required under the formal SORP document. As required under paragraph 4.60 of the SORP, the brought forward and carried forward funds have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of the accounts.

The charity is subject to the Independent Examination under charity legislation, and the report of the Independent Examiner is included on page 4.

The foregoing Balance Sheet Account was approved by the trustees on: 17th June 2025.

Signed on behalf of the trustees

Signed by:



838AEAB6E17F471...
Mr Chris Dorrian, Trustee

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

1. Accounting policies
Policies relating to the production of the accounts.

Basis of preparation

The financial statements have been prepared in accordance with the church's constitution, the Charities Act (Northern Ireland) 2008, FRS102 "The Financial Reporting Standard applicable in UK and Republic of Ireland" ("FRS102") and the Charities SORP "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 (FRS102)" (effective 1 January 2019).

Going Concern

In accordance with the Charities SORP, the trustees have made an assessment of the charity's ability to continue as a going concern and believe that the charity is a going concern for the foreseeable future. This assessment is based on a review of the charity's financial position, cash flow, and projected financial performance. While there are some uncertainties related to potential changes in funding and increasing operating costs, the trustees believe that the charity has sufficient resources and a strong management team to mitigate these risks and continue its operations.

Cash flow statement

The charity has taken advantage of the exemption provided by SORP and has not prepared a cash flow statement.

Risks and future assumptions

The charity is a public benefit entity.

There have been no judgements or future assumptions made which have a significant impact on the financial statements.

Policies relating to categories of income and income recognition.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance-related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting and related fees or costs.

Donated goods, facilities, and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donated income and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated release value after deducting any anticipated costs of sales.

If it is impractical to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, then donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donated income and debited to trading stock. When trading stock is subsequently sold, or apportioned to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in 'legacies and donations'. Goods donated for resale are included in 'Income from other trading activities'.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

Donated services and facilities (including seconded staff and use of property) are included in the accounts based on the value of the gift to the charity.

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenses

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists because of a past event, and when it is more likely than not that a transfer of economic benefits will be required is settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged to credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 7.

Policies relating to assets, liabilities, and provisions and other matters.

Tangible Fixed Assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the assets into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	2% straight line
Furniture and fittings	10% straight line
Equipment	33% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Cash and bank balances

Cash held by the charity is included in the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account (Income and Expenditure account) as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds ‘earmarked’ by the trustees for purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal as implied by law.

2. Liability to Tax

The Trustees consider that the charity satisfies the tests to be considered exempt from taxation in respect of income or capital gains, as such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

Value Added Tax (VAT) is not recoverable by the charity and is therefore included in the relevant costs in the SOFA.

3. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4. Significance of financial instruments to the charity’s position

A Financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

5. Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax is stated after charging:		
Depreciation of fixed assets	38,958	38,636
Pension costs	8,121	7,274
	47,079	45,910

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

6. Interest payable

	2024	2023
	£	£
Loan interest	<u>30,530</u>	<u>24,622</u>

7. The contribution of volunteers

The church depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8. Staff costs and emoluments

	Total Funds £	Prior year £
Gross Salaries excl trustees and key mgt personnel	53,737	47,320
Social Security Costs	-	-
Employer contribution to pensions	8,121	7,274
Trustees remuneration	<u>69,858</u>	<u>61,186</u>
	<u>131,716</u>	<u>115,780</u>

Numbers of full-time employees or full-time equivalents

The average number of staff employed during the year 6 6

The average number of part-time staff employed in the year 3 3

The average number of full-time staff employed in the year 2 3

The estimated full time equivalent number of all staff employed 5 6

Engaged on charitable activities 5 6

The estimated full time equivalent number of all staff employed as per above 5 6

No employee received emoluments exceeding £60,000 in the current or prior year.

9. Defined contribution pension scheme

The charity operates a defined contribution pension scheme, the costs of which are shown above. Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

10. Remuneration and payments to Trustees and persons connected with them

The Pastor acts as one of the Church's Trustees in accordance with the constitution and received remuneration in respect of his services as Pastor, and not in respect of his service as a Trustee.

11. Tangible Fixed Assets

	Land & Buildings	Furniture & Fittings	Equipment	Total
Cost				
At 1 September 2023	1,496,783	69,083	24,687	1,590,553
Additions	1,059	-	4,523	5,582
Disposals	-	-	-	-
At 31 August 2024	<u>1,497,842</u>	<u>69,083</u>	<u>29,210</u>	<u>1,596,135</u>
Depreciation				
At 1 September 2023	195,053	45,420	22,624	263,097
Charge	29,955	6,908	2,096	38,959
Disposals	-	-	-	-
At 31 August 2024	<u>225,008</u>	<u>52,328</u>	<u>24,720</u>	<u>302,056</u>
Net Book Value				
At 31 August 2024	<u><u>1,272,834</u></u>	<u><u>16,755</u></u>	<u><u>4,490</u></u>	<u><u>1,294,079</u></u>
At 31 August 2023	<u><u>1,301,730</u></u>	<u><u>23,663</u></u>	<u><u>2,063</u></u>	<u><u>1,327,456</u></u>

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans & Overdrafts	25,358	25,358
Other creditors	-	-
	<u><u>25,358</u></u>	<u><u>25,358</u></u>

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

13. Creditors: amounts falling due after one year

	2024	2023
	£	£
Bank loans & Overdrafts	474,118	510,171
	474,118	510,171

The bank loans are secured on the church building.

14. Income and expenditure account (summary)

	2024	2023
	£	£
At 1 September 2023	113,942	90,129
Surplus after tax (if applicable) for the year	11,474	23,813
at 31st August 2024	125,416	113,942

15. Related party transactions

There were no transactions with related parties in the year, except with regard to trustees' remuneration, which is fully disclosed in Note 10 above.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

16. Particulars of how particular funds are represented by assets and liabilities

At 31st August 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible Fixed Assets	4,490	-	1,289,589	1,294,079
Current Assets	149,956	29,802	51,039	230,798
Current Liabilities	-	-	(25,358)	(25,358)
Long Term Liabilities	-	-	(474,118)	(474,118)
	<u>154,446</u>	<u>29,802</u>	<u>841,152</u>	<u>1,025,400</u>
At 31st August 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible Fixed Assets	2,063	-	1,325,393	1,327,456
Current Assets	85,494	45,522	91,001	222,017
Current Liabilities	-	-	(25,358)	(25,358)
Long Term Liabilities	-	-	(510,172)	(510,172)
	<u>87,557</u>	<u>45,522</u>	<u>880,864</u>	<u>1,013,943</u>

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

17. Change in total funds over the year shown in Note 16, analysed by individual funds

	Funds b/fwd from 2024	Fund mvmt in 2024 (see Note 18)	Fund T/frs in 2024 (see Note 19)	Funds C/fwd to 2025
Unrestricted and designated funds:				
Unrestricted revenue fund	89,580	3,006	-	92,586
Designated revenue fund	44,335	(3,350)	-	40,985
Total unrestricted and designated funds	<u>133,915</u>	<u>(344)</u>	<u>-</u>	<u>133,571</u>
Restricted funds:				
Building Fund	880,027	11,801	-	891,828
Total Restricted Funds	<u>880,027</u>	<u>11,801</u>	<u>-</u>	<u>891,828</u>
Total Charity Funds	<u>1,013,942</u>	<u>11,457</u>	<u>-</u>	<u>1,025,399</u>

18. Analysis of movements in funds over the year shown in Note 17

	Income 2024	Expenditure 2024	Other Gains/ Losses in 2024	Mvmt in funds 2024
Unrestricted and designated funds:				
Unrestricted revenue fund	225,595	(222,589)	-	3,006
Designated revenue fund	29,225	(32,575)	-	(3,350)
Restricted funds:				
Building Fund	79,254	(67,453)	-	11,801
	<u>334,074</u>	<u>(322,617)</u>	<u>-</u>	<u>11,801</u>

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

19. Details of transfers between funds in the year as shown in Note 17

The transfers shown in Note 17 above are:	2024
	£
Transfers to/ (from) Unrestricted funds to cover deficits on Restricted Funds or when funds are lawfully reallocated	-
To/ (from) Designated Revenue Funds	-
To/ (from) Restricted Revenue Funds	-
Net Transfers	-

20. The purposes for which the funds as described in Note 17 are held by the charity

Unrestricted and Designated funds:

Unrestricted Revenue Funds – these funds are held to meet the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions in their use.

Designated Revenue Funds – these funds are held to meet the objectives of the Christians Against Poverty (CAP) program.

Restricted Revenue Funds – this fund represents the accumulated donations and appeals for the purchase and maintenance of the church building, which can only be spent for that purpose.

21. Ultimate Controlling Party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

22. Donations and Legacies – this analysis is classified by conventional nominal descriptions and not by activity

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Prior Year £
Donations and gifts from individuals					
Online transfer	111,663	-	-	111,663	100,753
Weekly offering	37,062	-	-	37,062	24,931
Stewardship	40,501	-	-	40,501	37,771
Gift Aid	36,366	-	-	36,366	30,473
CAP Donations	-	29,225	-	29,225	42,888
Paypal donations	-	-	-	-	-
Online Transfer (buildings account)	-	-	61,140	61,140	69,830
Weekly offering (buildings account)	-	-	-	-	-
Stewardship (buildings account)	-	-	18,114	18,114	16,150
Miscellaneous income	-	-	-	-	350
Bank Interest Received	-	-	-	-	-
Total donations and gifts from individuals	<u>225,592</u>	<u>29,225</u>	<u>79,254</u>	<u>334,071</u>	<u>323,146</u>

23. Investment income

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Prior Year 2023 £
Bank Interest Receivable	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

24. Expenditure on charitable activities – direct spending

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £	Prior Year
Gross Wages & Salaries	123,595	-	-	123,595	112,506
Employers NI -Charitable activities	-	-	-	-	-
Defined pension contributions	8,121	-	-	8,121	7,274
Income Insurance	2,403	-	-	2,403	-
Staff expenses	3,199	-	-	3,199	2,746
Gifts and acknowledgements	489	-	-	489	983
Guest Speakers	795	-	-	795	415
Training costs and ABCI College Support	5,400	-	-	5,400	5,017
Repairs & Maintenance	7,928	-	-	7,928	10,733
Public Liability Insurance	1,946	-	-	1,946	1,751
Utilities	19,562	-	-	19,562	14,567
ABCI membership and administration	4,080	-	-	4,080	3,457
Stationery	1,246	-	-	1,246	580
Computer costs	2,786	-	-	2,786	2,282
Telecoms and communications	3,894	-	-	3,894	2,566
Ministry	4,692	-	-	4,692	5,228
Church Outreach	5,805	-	-	5,805	4,441
Christians Against Poverty	-	32,511	-	32,511	37,910
Missionary	22,997	-	-	22,997	22,040
Hospitality/ general expenses	150	-	-	150	380
	<u>219,088</u>	<u>32,511</u>	<u>-</u>	<u>251,599</u>	<u>234,876</u>

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2024

25. Support costs for charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	Prior Year
Bank charges	154	64	-	218	245
Bank charges (Buildings account)	1	-	60	61	54
Governance Costs	1,250	-	-	1,250	900
Loan Interest	-	-	30,530	30,530	24,622
Depreciation & Amortisation	<u>2,096</u>	<u>-</u>	<u>36,863</u>	<u>38,959</u>	<u>38,636</u>
	<u><u>3,501</u></u>	<u><u>64</u></u>	<u><u>67,453</u></u>	<u><u>71,018</u></u>	<u><u>64,457</u></u>

26. Total charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	Prior Year
Total direct spending	219,088	32,511	-	251,599	234,876
Total support costs	<u>3,501</u>	<u>64</u>	<u>67,453</u>	<u>71,018</u>	<u>64,457</u>
	<u><u>222,589</u></u>	<u><u>32,575</u></u>	<u><u>67,453</u></u>	<u><u>322,617</u></u>	<u><u>299,333</u></u>

Greenisland Baptist Church

Northern Ireland - Charity number 107362

Accounts

Greenisland Baptist Church

Financial Statements

for the year ended 31 August 2025

Charity Registration Number 107362

Greenisland Baptist Church

Charity Information

Principal address	17 Glassillian Grove, Greenisland, Carickfergus, BT38 8TE	
Trustees	Mr Leonard Duddy Mr Philip Matthew Howe Mr Uel Clayton Preston Mr Michael Samuel Wylie Mr Shea Carrasco-Booth	Mr Chris Dorrian Mrs Joanne Davidson Mr Stephen William Broad Mrs Nancy Givens Mrs Rose Abodiya Agbana
Accountants/ Independent Examiners	JSR Chartered Accountants 44 Blackisland Road Annaghmore Portadown BT62 1NE	
Bankers	Danske Bank Belfast Business Centre PO Box 183 Donegal Square West Belfast BT1 6JS	
Charity Commission For Northern Ireland Number	107362	

Greenisland Baptist Church

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**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2025**

The Trustees present their Report and Accounts for the year ended 31st August 2025.

Reference and Administrative Details

The Charity name

The legal name of the charity is Greenisland Baptist Church.

The charity's areas of operation and UK charitable registration

The charity is registered in NI with Charity Commission for Northern Ireland (CCNI), and is listed under registration number 107362.

Legal Structure of the charity

The Trust (the charity) is an unincorporated trust, constituted under a deed of trust, and is registered as a charity with HRMC and with Charity Commission for NI.

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by Charity Law.

The Trustees in office on the date the report was approved were as noted below:

Mr Leonard Duddy	Mr Chris Dorrian	Mr Philip Matthew Howe
Mrs Joanne Davidson	Mr Uel Clayton Preston	Mr Stephen William Broad
Mr Michael Samuel Wylie	Mrs Nancy Givens	Mr Shea Carrasco-Booth
Mrs Rose Abodiya Agbana		

The following Trustees period of office ended during the year ended 31st August 2025:

Mr Keith Jardine	Mr Dylan O'Neill	Miss Pamela Elizabeth Collins
Mr Nigel Robert McQuillan	Mr Christopher Andrew Frazer	

The principal operating address, telephone number, email address and web addresses of the charity are noted below:

17 Glassillan Grove, Carrickfergus, Co Antrim, BT38 8TE
028 9086 2808
info@greenislandbaptist.com
www.greenislandbaptist.com

Objects and activities of the charity

The purposes of the charity as set out in its governing document

- The church acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately.
- Its members devote themselves to the teachings of the Scripture, to fellowship, breaking of bread, prayer, and evangelism.
- They commit, with the help of God, to witness to the saving and sustaining power of the Lord Jesus Christ and to work for the extension of His Kingdom.
- The principal charitable object of the church is the advancement of the Christian faith according to the teachings of the Scripture, the Doctrinal Statement and Baptist principals.

**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2025**

The main activities undertaken in relation to those purposes during the year

- The main activities undertaken in relation to these purposes are as follows:
- Holding regular services for public worship, prayer, Bible study, preaching and teaching for all age groups, and providing pastoral care to the members of the church through visitation and prayer.
- Main services occur on a Sunday morning and average 250 people in attendance.
- Organising meetings and events that promote our charitable purpose.
- Participating in life of the local community. The church operates with Christians Against Poverty and employs a worker dedicated to this. The Church also manages the community fridge/food bank for the local Council. There is a team of 20 people working on this.
- Supporting other Christian organisations and charities through volunteering, financial gifts, and prayer. The church supports two missions' families and a variety missions' agencies that operate in NI and across the globe.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Adults

We aim to offer opportunities for discipleship to equip people to grow into devoted followers of Jesus:

- Various small groups for men and women – throughout the year we offer a variety of small groups which allow you to focus in on a particular study or course for a short period of time. These have included book clubs, Precepts bible studies, courses to help live out the Christian life, as well as social events and breakfasts. Across these studies there would be 60-70 people involved.

Youth

We seek to provide a cycle of activities to help young people encounter the big God of the Bible while coming alongside them dealing with issues they are confronting and drawing from our own life experience. There is a team of 10 volunteers and a youth of 12-18 people.

Kids

There are a range of activities for children aged 0-11 years in our Creche, Sunday Club, Mango Tots. These would have 50-60 children and a team of volunteers numbering between 50-60.

Young Adults

A new Ministry has been started to accommodate young adults from 18-30 years old. There are approximately 18-20 people attending this.

Safeguarding Team

The church follows relevant safeguarding guidance. There is a team of 2 people with appropriate experience managing safeguarding. The ensures policies are in place and followed and adults and leaders working with children and vulnerable people carry out safeguarding training.

**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2025**

Community

We are engaged in a variety of activities to help live out God’s love in our community:

- Mango Tree Café – offers a place for the community of Greenisland to come together on Fridays and Saturday mornings offering light refreshments and an opportunity to chat.
- Mango Tots – is a place for parents and careers to bring their children and have a time of fellowship while the kids play in a safe environment.
- CAP (Christians Against Poverty) – A UK based international charity for anyone struggling with debt. Our local centre responds to requests for help via the freephone number 0800 3280 006. You can also find out more at www.capuk.org. During the year under review we also had the joy of providing numerous food hampers to people in the local community.

The Trustees have had regard to the Charity Commissions guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

The church continued to hold regular services for public worship and organised events that promoted fellowship amongst the members of the church and provided outreach opportunities with the wider community (as detailed above). The church ran Easter, Summer, Autumn and Christmas Community events. The church runs a community week in the summer with other churches in Greenisland that has 200 youth members in attendance and a team of volunteers numbering 100.

The difference the charity’s performance has made to the beneficiaries of the charity and to wider society

The church continued to provide benefit to its members and the public by making known the Christian gospel of the Lord Jesus Christ through the advancement of the Christian Faith.

Structure, governance, and management of the charity

The methods used to recruit and appoint new charity trustees

In accordance with the constitution, the Church shall actively promote a Board of Trustees which includes a range of skill, experience, and knowledge in keeping with the pursuance of its Objects.

Financial Review

The charity’s financial position at the end of the year ended 31st August 2025

The financial position of the charity on 31st August 2025 and comparatives for the prior year ended 31st August 2024, as fully detailed in the accounts, can be summarised below:

	2025	2024
	£	£
Net Income	22,650	11,457
Unrestricted Revenue Funds available for general purposes of charity	82,861	92,586
Designated Revenue Funds	43,347	40,985
Total Unrestricted Funds	126,208	133,571
Restricted Funds	921,841	891,828
Total Restricted Funds	921,841	891,828
Total Funds	1,048,049	1,025,399

**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2025**

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves

It is church policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments to cover emergency situations that may arise from time to time. This is estimated at £60,000 (prior year £60,000) of unrestricted funds and on 31st August 2025 the church recorded £126,208 (2024; £133,571) of unrestricted and designated funds available.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

This report was approved by the board of trustees on 13th January 2026, signed on behalf of the board by:

Signed by:


838AEAB6E17F471...
Mr Chris Dorrian
Trustee

Greenisland Baptist Church
Independent Examiners Report
Year ended 31st August 2025

Independent Examiner's Report to the Charity Trustees of Greenisland Baptist Church

I report on the accounts of the Trust for the year ended 31st August 2025, which are set out on pages 6 to 21.

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 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.

DocuSigned by:

9675CCF2B9E3400...
Jonathan Ross FCA
Chartered Accountant

44 Blackisland Road
Annaghmore
Portadown
BT62 1NE

13th January 2026

Greenisland Baptist Church
Statement of Financial Activities
for the year ended 31 August 2025

Statement of Financial Activities for the year ended 31 August 2025

	Notes	Current year			Total Funds £	Prior year £
		Unrestricted Funds £	Designated Funds	Restricted Funds £		
Incoming Resources						
Donations & Legacies	22	226,471	36,571	94,586	357,627	334,074
Investment income					-	-
Total Incoming Resources		226,471	36,571	94,586	357,627	334,074
Resources Expended						
Charitable activities	24, 25	236,196	34,209	64,572	334,977	322,617
Total Resources Expended		236,196	34,209	64,572	334,977	322,617
Net incoming/ outgoing resources before transfers		(9,726)	2,362	30,014	22,650	11,457
Gross transfers between funds						
Net incoming/ outgoing resources after transfers		(9,726)	2,362	30,014	22,650	11,457
Other recognised gains and losses						
Net movement in funds		(9,726)	2,362	30,014	22,650	11,457
Reconciliation of funds						
Total funds brought forward	16	92,586	40,985	891,828	1,025,399	1,013,942
Total funds carried forward	16	82,860	43,347	921,842	1,048,049	1,025,399

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

The Statement of Financial Activities includes all gains and losses in the year.

All activities derive from continuing operations.

Greenisland Baptist Church
Statement of Financial Activities
for the year ended 31 August 2025

Analysis of prior year total funds, as required by paragraph 4.2 of the SORP.

		Unrestricted Funds 2024 £	Designated Funds 2024	Restricted Funds 2024 £	Total Funds 2024 £	Prior year 2023 £
Incoming Resources	Notes					
Donations & Legacies	22	225,595	29,225	79,254	334,074	323,146
Investment income		-	-	-	-	-
Total Incoming Resources		<u>225,595</u>	<u>29,225</u>	<u>79,254</u>	<u>334,074</u>	<u>323,146</u>
Resources Expended						
Charitable activities	24, 25	222,589	32,575	67,453	322,617	299,333
Total Resources Expended		<u>222,589</u>	<u>32,575</u>	<u>67,453</u>	<u>322,617</u>	<u>299,333</u>
Net incoming/ outgoing resources before transfers		<u>3,006</u>	<u>(3,350)</u>	<u>11,801</u>	<u>11,457</u>	<u>23,813</u>
Gross transfers between funds		-	-	-	-	-
Net incoming/ outgoing resources after transfers		<u>3,006</u>	<u>(3,350)</u>	<u>11,801</u>	<u>11,457</u>	<u>23,813</u>
Net incoming resources before other recognised gains and losses		<u>3,006</u>	<u>(3,350)</u>	<u>11,801</u>	<u>11,457</u>	<u>23,813</u>
Other recognised gains and losses		-	-	-	-	-
Net movement in funds		<u>3,006</u>	<u>(3,350)</u>	<u>11,801</u>	<u>11,457</u>	<u>23,813</u>
Reconciliation of funds						
Total funds brought forward	16	<u>89,580</u>	<u>44,335</u>	<u>880,027</u>	<u>1,013,942</u>	<u>990,129</u>
Total funds carried forward	16	<u>92,586</u>	<u>40,985</u>	<u>891,828</u>	<u>1,025,399</u>	<u>1,013,942</u>

Greenisland Baptist Church - Resources applied in the year ended 31st August 2025 towards fixed assets for Charity use:

	2025 £	2025 £
Funds generated in the year as detailed in the SOFA	22,650	11,457
Resources applied on functional fixed assets	-	-
Net resources available to fund charitable activities	<u>22,650</u>	<u>11,457</u>

Greenisland Baptist Church
Statement of Financial Activities
for the year ended 31 August 2025

Greenisland Baptist Church - Movement in revenue and capital funds for the year ended 31st August 2025

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total Funds £	Prior year £
Accumulated funds brought forward	92,586	40,985	891,828	1,025,399	1,013,942
Recognised gains and losses before transfers	(9,725)	2,362	30,013	22,650	11,457
(From)/ To unrestricted revenue funds	-	-	-	-	-
Closing revenue funds	82,861	43,347	921,841	1,048,049	1,025,399

Greenisland Baptist Church - Income and Expenditure Account for the year ended 31st August 2025

	2025 £	2024 £
Income from Operations	357,627	334,074
Investment Income and interest rec'd	-	-
Gross income in year before exceptional items	357,627	334,074
Exceptional income	-	-
Gross income in year including exceptional items	357,627	334,074
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	268,625	253,128
Depreciation and amortisation	38,698	38,959
Interest payable	27,655	30,530
Total expenditure in year	334,977	322,617
Net income before tax in year	22,650	11,457
Tax on surplus	-	-
Net income after tax	22,650	11,457
Retained surplus for the year	22,650	11,457

All activities derive from continuing operations.

Greenisland Baptist Church
Balance sheet as at 31 August 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Assets	11	1,255,381	1,294,079
Current Assets			
Cash at Bank		169,048	230,798
Creditors: amounts falling due within one year	12	<u>(25,358)</u>	<u>(25,358)</u>
Net current (liabilities)/ assets		<u>143,690</u>	<u>205,440</u>
Total assets less current liabilities		1,399,071	1,499,519
Creditors: amounts falling due after more than one year	13	<u>(351,022)</u>	<u>(474,119)</u>
Total net assets		<u><u>1,048,049</u></u>	<u><u>1,025,400</u></u>
Restricted Funds			
Restricted revenue fund	17	921,842	891,828
Unrestricted Funds			
Unrestricted revenue fund	17	82,860	92,586
Designated Funds			
Designated revenue fund	17	<u>43,347</u>	<u>40,985</u>
Total Charity funds		<u><u>1,048,049</u></u>	<u><u>1,025,399</u></u>


The Balance Sheet above has been classified as required under the formal SORP document. As required under paragraph 4.60 of the SORP, the brought forward and carried forward funds have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of the accounts.

The charity is subject to the Independent Examination under charity legislation, and the report of the Independent Examiner is included on page 4.

The foregoing Balance Sheet Account was approved by the trustees on: 13th January 2026.

Signed on behalf of the trustees

Signed by:

836AEAB0E17F471...
 Mr Chris Dorrian, Trustee

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2025

1. Accounting policies
Policies relating to the production of the accounts.

Basis of preparation

The financial statements have been prepared in accordance with the church's constitution, the Charities Act (Northern Ireland) 2008, FRS102 "The Financial Reporting Standard applicable in UK and Republic of Ireland" ("FRS102") and the Charities SORP "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 (FRS102)" (effective 1 January 2019).

Going Concern

In accordance with the Charities SORP, the trustees have made an assessment of the charity's ability to continue as a going concern and believe that the charity is a going concern for the foreseeable future. This assessment is based on a review of the charity's financial position, cash flow, and projected financial performance. While there are some uncertainties related to potential changes in funding and increasing operating costs, the trustees believe that the charity has sufficient resources and a strong management team to mitigate these risks and continue its operations.

Cash flow statement

The charity has taken advantage of the exemption provided by SORP and has not prepared a cash flow statement.

Risks and future assumptions

The charity is a public benefit entity.

There have been no judgements or future assumptions made which have a significant impact on the financial statements.

Policies relating to categories of income and income recognition.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance-related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2025

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting and related fees or costs.

Donated goods, facilities, and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donated income and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated release value after deducting any anticipated costs of sales.

If it is impractical to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, then donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donated income and debited to trading stock. When trading stock is subsequently sold, or apportioned to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in 'legacies and donations'. Goods donated for resale are included in 'Income from other trading activities'.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2025

Donated services and facilities (including seconded staff and use of property) are included in the accounts based on the value of the gift to the charity.

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenses

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists because of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged to credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 7.

Policies relating to assets, liabilities, and provisions and other matters.

Tangible Fixed Assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the assets into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	2% straight line
Furniture and fittings	10% straight line
Equipment	33% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Cash and bank balances

Cash held by the charity is included in the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2025

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account (Income and Expenditure account) as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds 'earmarked' by the trustees for purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal as implied by law.

2. Liability to Tax

The Trustees consider that the charity satisfies the tests to be considered exempt from taxation in respect of income or capital gains, as such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

Value Added Tax (VAT) is not recoverable by the charity and is therefore included in the relevant costs in the SOFA.

3. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4. Significance of financial instruments to the charity's position

A Financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

5. Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax is stated after charging:		
Depreciation of fixed assets	38,698	38,959
Pension costs	8,646	8,121
	<u>47,344</u>	<u>47,080</u>

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2025

6. Interest payable

	2025	2024
	£	£
Loan interest	27,655	30,530

7. The contribution of volunteers

The church depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8. Staff costs and emoluments

	Total Funds £	Prior year £
Gross Salaries excl trustees and key mgt personnel	55,714	53,737
Social Security Costs	-	-
Employer contribution to pensions	8,646	8,121
Trustees remuneration	75,018	69,858
	139,378	131,716

Numbers of full-time employees or full-time equivalents

The average number of staff employed during the year	5	6
--	---	---

The average number of part-time staff employed in the year	3	3
--	---	---

The average number of full-time staff employed in the year	2	3
--	---	---

The estimated full time equivalent number of all staff employed	5	6
--	----------	----------

Engaged on charitable activities	5	6
----------------------------------	---	---

The estimated full time equivalent number of all staff	5	6
---	----------	----------

employed as per above

No employee received emoluments exceeding £60,000 in the current or prior year.

9. Defined contribution pension scheme

The charity operates a defined contribution pension scheme, the costs of which are shown above. Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2025

10. Remuneration and payments to Trustees and persons connected with them

The Pastor acts as one of the Church's Trustees in accordance with the constitution and received remuneration in respect of his services as Pastor, and not in respect of his service as a Trustee.

11. Tangible Fixed Assets

	Land & Buildings	Furniture & Fittings	Equipment	Total
Cost				
At 1 September 2024	1,497,842	69,083	29,210	1,596,135
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 August 2025	<u>1,497,842</u>	<u>69,083</u>	<u>29,210</u>	<u>1,596,135</u>
Depreciation				
At 1 September 2024	225,008	52,328	24,720	302,056
Charge	29,955	6,908	1,835	38,698
Disposals	-	-	-	-
At 31 August 2025	<u>254,963</u>	<u>59,236</u>	<u>26,555</u>	<u>340,754</u>
Net Book Value				
At 31 August 2025	<u><u>1,242,879</u></u>	<u><u>9,847</u></u>	<u><u>2,655</u></u>	<u><u>1,255,381</u></u>
At 31 August 2024	<u><u>1,272,834</u></u>	<u><u>16,755</u></u>	<u><u>4,490</u></u>	<u><u>1,294,079</u></u>

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans & Overdrafts	25,358	25,358
Other creditors	-	-
	<u>25,358</u>	<u>25,358</u>

13. Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans & Overdrafts	351,021	474,118
	<u>351,021</u>	<u>474,118</u>

The bank loans are secured on the church building.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2025

14. Income and expenditure account (summary)

	2025 £	2024 £
At 1 September	1,025,399	1,013,942
Surplus after tax (if applicable) for the year	<u>22,650</u>	<u>11,457</u>
at 31st August	<u><u>1,048,049</u></u>	<u><u>1,025,399</u></u>

15. Related party transactions

There were no transactions with related parties in the year, except with regard to trustees' remuneration, which is fully disclosed in Note 10 above.

16. Particulars of how particular funds are represented by assets and liabilities

At 31st August 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible Fixed Assets	2,655	-	1,252,726	1,255,381
Current Assets	58,080	51,380	59,589	169,048
Current Liabilities	-	-	(25,358)	(25,358)
Long Term Liabilities	-	-	(351,022)	(351,022)
	<u>60,735</u>	<u>51,380</u>	<u>935,935</u>	<u>1,048,049</u>
At 31st August 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible Fixed Assets	4,490	-	1,289,589	1,294,079
Current Assets	149,956	29,802	51,039	230,797
Current Liabilities	-	-	(25,358)	(25,358)
Long Term Liabilities	-	-	(474,118)	(474,118)
	<u>154,446</u>	<u>29,802</u>	<u>841,152</u>	<u>1,025,400</u>

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2025

17. Change in total funds over the year shown in Note 16, analysed by individual funds

	Opening Funds b/fwd	Fund mvtm in 2025	Fund Transferred in 2025	Funds C/fwd
Unrestricted and designated funds:		(Note 18)	(Note 19)	
Unrestricted revenue fund	92,586	(9,726)	-	82,860
Designated revenue fund	40,985	2,362	-	43,347
Total unrestricted and designated funds	<u>133,571</u>	<u>(7,364)</u>	<u>-</u>	<u>126,207</u>
Restricted funds:				
Building Fund	891,828	30,014	-	921,842
Total Restricted Funds	<u>891,828</u>	<u>30,014</u>	<u>-</u>	<u>921,842</u>
Total Charity Funds	<u>1,025,399</u>	<u>22,650</u>	<u>-</u>	<u>1,048,049</u>

18. Analysis of movements in funds over the year shown in Note 17

	Income 2025	Expenditure 2025	Other Gains/ Losses in 2025	Mvmt in funds 2025
Unrestricted and designated funds:				-
Unrestricted revenue fund	226,471	(236,196)	-	9,726
Designated revenue fund	36,571	(34,209)	-	2,362
Restricted funds:				
Building Fund	94,586	(64,572)	-	30,014
	<u>357,627</u>	<u>(334,977)</u>	<u>-</u>	<u>22,650</u>

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2025

19. Details of transfers between funds in the year as shown in Note 17

The transfers shown in Note 17 above are:

Transfers to/ (from) Unrestricted funds to cover deficits on Restricted Funds or when funds are lawfully reallocated

To/ (from) Designated Revenue Funds

To/ (from) Restricted Revenue Funds

Net Transfers

2025

£

-

-

-

-

20. The purposes for which the funds as described in Note 17 are held by the charity

Unrestricted and Designated funds:

Unrestricted Revenue Funds – these funds are held to meet the objective3s of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions in their use.

Designated Revenue Funds – these funds are held to meet the objectives of the Christians Against Poverty (CAP) program.

Restricted Revenue Funds – this fund represents the accumulated donations and appeals for the purchase and maintenance of the church building, which can only be spent for that purpose.

21. Ultimate Controlling Party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2025

22. Donations and Legacies – this analysis is classified by conventional nominal descriptions and not by activity

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025	Prior Year
Donations and gifts from individuals					
Online transfer	112,853	-	-	112,853	111,663
Weekly offering	28,667	-	-	28,667	37,062
Stewardship	36,223	-	-	36,223	40,502
Gift Aid	44,067	-	-	44,067	36,366
CAP Donations	-	36,571	-	36,571	29,226
Paypal donations	-	-	-	-	-
Online Transfer (buildings account)	-	-	77,610	77,610	61,140
Weekly offering (buildings account)	-	-	-	-	-
Stewardship (buildings account)	-	-	16,976	16,976	18,115
Miscellaneous income	-	-	-	-	-
Bank Interest Received	4,660	-	-	4,660	-
Total donations and gifts from individuals	<u>226,471</u>	<u>36,571</u>	<u>94,586</u>	<u>357,627</u>	<u>334,074</u>

23. Investment income

	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Prior Year 2024 £
Bank Interest Receivable	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2025

24. Expenditure on charitable activities – direct spending

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £	Prior Year £
Gross Wages & Salaries	130,732	-	-	130,732	123,595
Employers NI -Charitable activities	-	-	-	-	-
Defined pension contributions	8,646	-	-	8,646	8,121
Income Insurance	-	-	-	-	2,403
Staff expenses	4,978	-	-	4,978	3,199
Gifts and acknowledgements	412	-	-	412	489
Guest Speakers	600	-	-	600	795
Training costs & ABCI College Support	3,832	-	-	3,832	5,400
Repairs & Maintenance	12,869	-	-	12,869	7,928
Public Liability Insurance	2,053	-	-	2,053	1,946
Utilities	16,855	-	-	16,855	19,562
ABCI membership and administration	4,234	-	-	4,234	4,080
Stationery	1,352	-	-	1,352	1,246
Computer costs	1,846	-	-	1,846	2,786
Telecoms and communications	8,463	-	-	8,463	3,894
Ministry	5,930	-	-	5,930	4,692
Church Outreach	5,181	-	-	5,181	5,805
Christians Against Poverty	-	34,136	-	34,136	32,511
Missionary	24,569	-	-	24,569	22,997
Hospitality/ general expenses	400	-	-	400	150
	<u>232,952</u>	<u>34,136</u>	<u>-</u>	<u>267,088</u>	<u>251,599</u>

25. Support costs for charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	Prior Year £
Bank charges	159	73	-	232	218
Bank charges (Buildings account)	-	-	55	54	61
Governance Costs	1,250	-	-	1,250	1,250
Loan Interest	-	-	27,655	27,654	30,530
Depreciation & Amortisation	1,835	-	36,863	38,698	38,959
	<u>3,244</u>	<u>73</u>	<u>64,572</u>	<u>67,889</u>	<u>71,018</u>

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2025

26. Total charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	Prior Year £
Total direct spending	232,952	34,136	-	267,088	251,599
Total support costs	<u>3,244</u>	<u>73</u>	<u>64,572</u>	<u>67,889</u>	<u>71,018</u>
	<u><u>236,196</u></u>	<u><u>34,209</u></u>	<u><u>64,572</u></u>	<u><u>334,977</u></u>	<u><u>322,617</u></u>

Greenisland Baptist Church

Northern Ireland - Charity number 107362

Annual report

Greenisland Baptist Church

Financial Statements

for the year ended 31 August 2025

Charity Registration Number 107362

Greenisland Baptist Church

Charity Information

Principal address	17 Glassillian Grove, Greenisland, Carickfergus, BT38 8TE	
Trustees	Mr Leonard Duddy Mr Philip Matthew Howe Mr Uel Clayton Preston Mr Michael Samuel Wylie Mr Shea Carrasco-Booth	Mr Chris Dorrian Mrs Joanne Davidson Mr Stephen William Broad Mrs Nancy Givens Mrs Rose Abodiya Agbana
Accountants/ Independent Examiners	JSR Chartered Accountants 44 Blackisland Road Annaghmore Portadown BT62 1NE	
Bankers	Danske Bank Belfast Business Centre PO Box 183 Donegal Square West Belfast BT1 6JS	
Charity Commission For Northern Ireland Number	107362	

Greenisland Baptist Church

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**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2025**

The Trustees present their Report and Accounts for the year ended 31st August 2025.

Reference and Administrative Details

The Charity name

The legal name of the charity is Greenisland Baptist Church.

The charity's areas of operation and UK charitable registration

The charity is registered in NI with Charity Commission for Northern Ireland (CCNI), and is listed under registration number 107362.

Legal Structure of the charity

The Trust (the charity) is an unincorporated trust, constituted under a deed of trust, and is registered as a charity with HRMC and with Charity Commission for NI.

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by Charity Law.

The Trustees in office on the date the report was approved were as noted below:

Mr Leonard Duddy	Mr Chris Dorrian	Mr Philip Matthew Howe
Mrs Joanne Davidson	Mr Uel Clayton Preston	Mr Stephen William Broad
Mr Michael Samuel Wylie	Mrs Nancy Givens	Mr Shea Carrasco-Booth
Mrs Rose Abodiya Agbana		

The following Trustees period of office ended during the year ended 31st August 2025:

Mr Keith Jardine	Mr Dylan O'Neill	Miss Pamela Elizabeth Collins
Mr Nigel Robert McQuillan	Mr Christopher Andrew Frazer	

The principal operating address, telephone number, email address and web addresses of the charity are noted below:

17 Glassillan Grove, Carrickfergus, Co Antrim, BT38 8TE

028 9086 2808

info@greenislandbaptist.com

www.greenislandbaptist.com

Objects and activities of the charity

The purposes of the charity as set out in its governing document

- The church acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately.
- Its members devote themselves to the teachings of the Scripture, to fellowship, breaking of bread, prayer, and evangelism.
- They commit, with the help of God, to witness to the saving and sustaining power of the Lord Jesus Christ and to work for the extension of His Kingdom.
- The principal charitable object of the church is the advancement of the Christian faith according to the teachings of the Scripture, the Doctrinal Statement and Baptist principals.

**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2025**

The main activities undertaken in relation to those purposes during the year

- The main activities undertaken in relation to these purposes are as follows:
- Holding regular services for public worship, prayer, Bible study, preaching and teaching for all age groups, and providing pastoral care to the members of the church through visitation and prayer.
- Main services occur on a Sunday morning and average 250 people in attendance.
- Organising meetings and events that promote our charitable purpose.
- Participating in life of the local community. The church operates with Christians Against Poverty and employs a worker dedicated to this. The Church also manages the community fridge/food bank for the local Council. There is a team of 20 people working on this.
- Supporting other Christian organisations and charities through volunteering, financial gifts, and prayer. The church supports two missions' families and a variety missions' agencies that operate in NI and across the globe.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Adults

We aim to offer opportunities for discipleship to equip people to grow into devoted followers of Jesus:

- Various small groups for men and women – throughout the year we offer a variety of small groups which allow you to focus in on a particular study or course for a short period of time. These have included book clubs, Precepts bible studies, courses to help live out the Christian life, as well as social events and breakfasts. Across these studies there would be 60-70 people involved.

Youth

We seek to provide a cycle of activities to help young people encounter the big God of the Bible while coming alongside them dealing with issues they are confronting and drawing from our own life experience. There is a team of 10 volunteers and a youth of 12-18 people.

Kids

There are a range of activities for children aged 0-11 years in our Creche, Sunday Club, Mango Tots. These would have 50-60 children and a team of volunteers numbering between 50-60.

Young Adults

A new Ministry has been started to accommodate young adults from 18-30 years old. There are approximately 18-20 people attending this.

Safeguarding Team

The church follows relevant safeguarding guidance. There is a team of 2 people with appropriate experience managing safeguarding. The ensures policies are in place and followed and adults and leaders working with children and vulnerable people carry out safeguarding training.

**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2025**

Community

We are engaged in a variety of activities to help live out God’s love in our community:

- Mango Tree Café – offers a place for the community of Greenisland to come together on Fridays and Saturday mornings offering light refreshments and an opportunity to chat.
- Mango Tots – is a place for parents and careers to bring their children and have a time of fellowship while the kids play in a safe environment.
- CAP (Christians Against Poverty) – A UK based international charity for anyone struggling with debt. Our local centre responds to requests for help via the freephone number 0800 3280 006. You can also find out more at www.capuk.org. During the year under review we also had the joy of providing numerous food hampers to people in the local community.

The Trustees have had regard to the Charity Commissions guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

The church continued to hold regular services for public worship and organised events that promoted fellowship amongst the members of the church and provided outreach opportunities with the wider community (as detailed above). The church ran Easter, Summer, Autumn and Christmas Community events. The church runs a community week in the summer with other churches in Greenisland that has 200 youth members in attendance and a team of volunteers numbering 100.

The difference the charity’s performance has made to the beneficiaries of the charity and to wider society

The church continued to provide benefit to its members and the public by making known the Christian gospel of the Lord Jesus Christ through the advancement of the Christian Faith.

Structure, governance, and management of the charity

The methods used to recruit and appoint new charity trustees

In accordance with the constitution, the Church shall actively promote a Board of Trustees which includes a range of skill, experience, and knowledge in keeping with the pursuance of its Objects.

Financial Review

The charity’s financial position at the end of the year ended 31st August 2025

The financial position of the charity on 31st August 2025 and comparatives for the prior year ended 31st August 2024, as fully detailed in the accounts, can be summarised below:

	2025	2024
	£	£
Net Income	<u>22,650</u>	<u>11,457</u>
Unrestricted Revenue Funds available for general purposes of charity	82,861	92,586
Designated Revenue Funds	<u>43,347</u>	<u>40,985</u>
Total Unrestricted Funds	<u>126,208</u>	<u>133,571</u>
Restricted Funds	<u>921,841</u>	<u>891,828</u>
Total Restricted Funds	<u>921,841</u>	<u>891,828</u>
Total Funds	<u>1,048,049</u>	<u>1,025,399</u>

**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2025**

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves

It is church policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments to cover emergency situations that may arise from time to time. This is estimated at £60,000 (prior year £60,000) of unrestricted funds and on 31st August 2025 the church recorded £126,208 (2024; £133,571) of unrestricted and designated funds available.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

This report was approved by the board of trustees on 13th January 2026, signed on behalf of the board by:

Signed by:

838AEAB9E17F471
Mr Chris Dorrian
Trustee

Greenisland Baptist Church
Independent Examiners Report
Year ended 31st August 2025

Independent Examiner's Report to the Charity Trustees of Greenisland Baptist Church

I report on the accounts of the Trust for the year ended 31st August 2025, which are set out on pages 6 to 21.

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 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.

DocuSigned by:

9875CCF2B9E3400
Jonathan Ross FCA
Chartered Accountant

44 Blackisland Road
Annaghmore
Portadown
BT62 1NE

13th January 2026

Greenisland Baptist Church

Northern Ireland - Charity number 107362

Annual return

Greenisland Baptist Church
Independent Examiners Report
Year ended 31st August 2025

Independent Examiner's Report to the Charity Trustees of Greenisland Baptist Church

I report on the accounts of the Trust for the year ended 31st August 2025, which are set out on pages 6 to 21.

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 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.

DocuSigned by:

9679CCF289E3400
Jonathan Ross FCA
Chartered Accountant

44 Blackisland Road
Annaghmore
Portadown
BT62 1NE

13th January 2026

Greenisland Baptist Church

Northern Ireland - Charity number 107362

Accounts

Greenisland Baptist Church
Statement of Financial Activities
for the year ended 31 August 2023

Statement of Financial Activities for the year ended 31 August 2023

	Notes	<u>Current year</u>				Prior year £
		Unrestricted Funds £	Designated Funds	Restricted Funds £	Total Funds £	
Incoming Resources						
Donations & Legacies	22	194,278	42,888	85,980	323,146	299,506
Investment income					-	31
Total Incoming Resources		<u>194,278</u>	<u>42,888</u>	<u>85,980</u>	<u>323,146</u>	<u>299,537</u>
Resources Expended						
Charitable activities	24, 25	199,848	37,990	61,495	299,333	198,064
Total Resources Expended		<u>199,848</u>	<u>37,990</u>	<u>61,495</u>	<u>299,333</u>	<u>198,064</u>
Net incoming/ outgoing resources before transfers		<u>(5,570)</u>	<u>4,898</u>	<u>24,485</u>	<u>23,813</u>	<u>101,473</u>
Gross transfers between funds						
Net incoming/ outgoing resources after transfers		<u>(5,570)</u>	<u>4,898</u>	<u>24,485</u>	<u>23,813</u>	<u>101,473</u>
Other recognised gains and losses						
Net movement in funds		<u>(5,570)</u>	<u>4,898</u>	<u>24,485</u>	<u>23,813</u>	<u>101,473</u>
Reconciliation of funds						
Total funds brought forward	16	95,150	39,437	855,542	990,129	888,656
Total funds carried forward	16	<u>89,580</u>	<u>44,335</u>	<u>880,027</u>	<u>1,013,942</u>	<u>990,129</u>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

The Statement of Financial Activities includes all gains and losses in the year.

All activities derive from continuing operations.

Greenisland Baptist Church
Statement of Financial Activities
for the year ended 31 August 2023

Analysis of prior year total funds, as required by paragraph 4.2 of the SORP.

		Unrestricted Funds 2022 £	Designated Funds 2022	Restricted Funds 2022 £	Total Funds 2022 £	Prior year 2021 £
Incoming Resources	Notes					
Donations & Legacies	22	192,091	32,914	74,501	299,506	349,385
Investment income	22	-	-	9	31	115
Total Incoming Resources		<u>192,113</u>	<u>32,914</u>	<u>74,510</u>	<u>299,537</u>	<u>49,500</u>
Resources Expended						
Charitable activities	24, 25	110,539	24,502	63,023	198,064	224,199
Total Resources Expended		<u>110,539</u>	<u>24,502</u>	<u>63,023</u>	<u>198,064</u>	<u>224,199</u>
Net incoming/ outgoing resources before transfers		<u>81,574</u>	<u>8,412</u>	<u>11,487</u>	<u>101,473</u>	<u>125,301</u>
Gross transfers between funds		(140,352)	5,693	134,659	-	-
Net incoming/ outgoing resources after transfers		<u>(58,778)</u>	<u>14,105</u>	<u>146,146</u>	<u>101,473</u>	<u>125,301</u>
Net incoming resources before other recognised gains and losses		<u>(58,778)</u>	<u>14,105</u>	<u>146,146</u>	<u>101,473</u>	<u>125,301</u>
Other recognised gains and losses		-	-	-	-	-
Net movement in funds		<u>(58,778)</u>	<u>14,105</u>	<u>146,146</u>	<u>101,473</u>	<u>125,301</u>
Reconciliation of funds						
Total funds brought forward	16	153,928	25,332	709,396	888,656	763,355
Total funds carried forward	16	<u>95,150</u>	<u>39,437</u>	<u>855,542</u>	<u>990,129</u>	<u>888,656</u>

Greenisland Baptist Church - Resources applied in the year ended 31st August 2023 towards fixed assets for Charity use:

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	23,813	101,473
Resources applied on functional fixed assets	-	-
Net resources available to fund charitable activities	<u>23,813</u>	<u>101,473</u>

Greenisland Baptist Church
Statement of Financial Activities
for the year ended 31 August 2023

Greenisland Baptist Church - Movement in revenue and capital funds for the year ended 31st August 2023

Revenue accumulated funds	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Prior year £
Accumulated funds brought forward	95,150	39,437	855,542	990,129	888,656
Recognised gains and losses before transfers	(5,570)	4,898	24,485	23,813	101,473
(From)/ To unrestricted revenue funds	-	-	-	-	-
Closing revenue funds	89,580	44,335	880,027	1,013,942	990,129

The purposes for which these funds have been designated are described in Note 20 to the accounts.

Greenisland Baptist Church - Income and Expenditure Account for the year ended 31st August 2023

	2023 £	2022 £
Income from Operations	323,146	299,506
Investment Income and interest rec'd	-	31
Gross income in year before exceptional items	<u>323,146</u>	<u>299,537</u>
Exceptional income	-	-
Gross income in year including exceptional items	<u>323,146</u>	<u>299,537</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	236,075	133,707
Depreciation and amortisation	38,636	38,124
Interest payable	<u>24,622</u>	<u>26,233</u>
Total expenditure in year	<u>299,333</u>	<u>198,064</u>
Net income before tax in year	23,813	101,473
Tax on surplus	-	-
Net income after tax	<u>23,813</u>	<u>101,473</u>
Retained surplus for the year	<u>23,813</u>	<u>101,473</u>

All activities derive from continuing operations.

Greenisland Baptist Church
Balance sheet as at 31 August 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	11	1,327,456	1,359,093
Current Assets			
Cash at Bank		222,016	190,923
Creditors: amounts falling due within one year	12	<u>(25,358)</u>	<u>(25,358)</u>
Net current (liabilities)/ assets		<u>196,658</u>	<u>165,565</u>
Total assets less current liabilities		1,524,114	1,524,658
Creditors: amounts falling due after more than one year	13	<u>(510,172)</u>	<u>(534,529)</u>
Total net assets		<u>1,013,942</u>	<u>990,129</u>
Restricted Funds			
Restricted revenue fund	17	880,027	855,542
Unrestricted Funds			
Unrestricted revenue fund	17	89,580	95,150
Designated Funds			
Designated revenue fund	17	44,335	39,437
Total Charity funds		<u>1,013,942</u>	<u>990,129</u>

The Balance Sheet above has been classified as required under the formal SORP document. As required under paragraph 4.60 of the SORP, the brought forward and carried forward funds have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of the accounts.

The charity is subject to the Independent Examination under charity legislation, and the report of the Independent Examiner is included on page 4.

The foregoing Balance Sheet Account was approved by the trustees on: 7th May 2024.

Signed on behalf of the trustees


DocuSigned by
 Mr Chris Dorrian, Trustee

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2023

1. Accounting policies
Policies relating to the production of the accounts.

Basis of preparation

The financial statements have been prepared in accordance with the church's constitution, the Charities Act (Northern Ireland) 2008, FRS102 "The Financial Reporting Standard applicable in UK and Republic of Ireland" ("FRS102") and the Charities SORP "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 (FRS102)" (effective 1 January 2019).

Cash flow statement

The charity has taken advantage of the exemption provided by SORP and has not prepared a cash flow statement.

Risks and future assumptions

The charity is a public benefit entity.

There have been no judgements or future assumptions made which have a significant impact on the financial statements.

Policies relating to categories of income and income recognition.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance-related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting and related fees or costs.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2023

Donated goods, facilities, and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donated income and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated release value after deducting any anticipated costs of sales.

If it is impractical to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, then donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donated income and debited to trading stock. When trading stock is subsequently sold, or apportioned to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in 'legacies and donations'. Goods donated for resale are included in 'Income from other trading activities'.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts based on the value of the gift to the charity.

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenses

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists because of a past event, and when it is more likely than not that a transfer of economic benefits will be required is settlement, and when the amount of the obligation can be measured or reliably estimated.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2023

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged to credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 7.

Policies relating to assets, liabilities, and provisions and other matters.

Tangible Fixed Assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the assets into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	2% straight line
Furniture and fittings	10% straight line
Equipment	33% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Cash and bank balances

Cash held by the charity is included in the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account (Income and Expenditure account) as they become payable in accordance with the rules of the scheme.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2023

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds 'earmarked' by the trustees for purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal as implied by law.

2. Liability to Tax

The Trustees consider that the charity satisfies the tests to be considered exempt from taxation in respect of income or capital gains, as such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

Value Added Tax (VAT) is not recoverable by the charity and is therefore included in the relevant costs in the SOFA.

3. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4. Significance of financial instruments to the charity's position

A Financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

5. Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax is stated after charging:		
Depreciation of fixed assets	38,636	38,124
Pension costs	7,274	2,564
	<u>45,910</u>	<u>40,688</u>

6. Interest payable

	2023	2022
	£	£
Loan interest	<u>24,622</u>	<u>26,233</u>

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2023

7. The contribution of volunteers

The church depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8. Staff costs and emoluments

	Total Funds £	Prior year £
Gross Salaries excl trustees and key mgt personnel	47,320	42,967
Social Security Costs	-	-
Employer contribution to pensions	7,274	2,564
Trustees remuneration	61,186	8,624
	<u>119,780</u>	<u>54,155</u>
Numbers of full-time employees or full-time equivalents		
The average number of staff employed during the year	<u>6</u>	<u>3</u>
The average number of part-time staff employed in the year	3	2
The average number of full-time staff employed in the year	3	1
The estimated full time equivalent number of all staff employed	<u>6</u>	<u>3</u>
Engaged on charitable activities	6	3
The estimated full time equivalent number of all staff employed as per above	<u>6</u>	<u>3</u>

No employee received emoluments exceeding £60,000 in the current or prior year.

9. Defined contribution pension scheme

The charity operates a defined contribution pension scheme, the costs of which are shown above. Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10. Remuneration and payments to Trustees and persons connected with them

The Pastor acts as one of the Church's Trustees in accordance with the constitution and received remuneration in respect of his services as Pastor, and not in respect of his service as a Trustee.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2023

11. Tangible Fixed Assets

	Land & Buildings	Furniture & Fittings	Equipment	Total
Cost:				
At 1 September 2022	1,491,680	69,083	22,791	1,583,554
Additions	5,103	-	1,896	6,999
Disposals	-	-	-	-
At 31 August 2023	<u>1,496,783</u>	<u>69,083</u>	<u>24,687</u>	<u>1,590,553</u>
Depreciation:				
At 1 September 2022	165,142	38,512	20,807	224,461
Charge	29,911	6,908	1,817	38,636
Disposals	-	-	-	-
At 31 August 2023	<u>195,053</u>	<u>45,420</u>	<u>22,624</u>	<u>263,097</u>
Net Book Value:				
At 31 August 2023	<u>1,301,730</u>	<u>23,663</u>	<u>2,063</u>	<u>1,327,456</u>
At 31 August 2022	<u>1,326,538</u>	<u>30,571</u>	<u>1,984</u>	<u>1,359,093</u>

12. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans & Overdrafts	25,358	25,358
Other creditors	-	-
	<u>25,358</u>	<u>25,358</u>

13. Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans & Overdrafts	510,172	534,529
	<u>510,172</u>	<u>534,529</u>

The Bank Loans are secured on the church building.

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2023

14. Income and expenditure account (summary)

	2023 £	2022 £
At 1 September 2022	90,129	88,656
Surplus after tax (if applicable) for the year	<u>23,813</u>	<u>101,473</u>
At 31st August 2023	<u>1,013,942</u>	<u>990,129</u>

15. Related party transactions

There were no transactions with related parties in the year, except with regard to trustees' remuneration, which is fully disclosed in Note 10 above.

16. Particulars of how particular funds are represented by assets and liabilities

At 31st August 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible Fixed Assets	2,063	-	1,325,393	1,327,456
Current Assets	85,494	45,522	91,001	222,017
Current Liabilities	-	-	(25,358)	(25,358)
Long Term Liabilities	-	-	(510,172)	(510,172)
	<u>87,557</u>	<u>45,522</u>	<u>880,864</u>	<u>1,013,943</u>

At 31st August 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible Fixed Assets	1,983	-	1,357,110	1,359,093
Current Assets	93,167	39,437	58,319	190,923
Current Liabilities	-	-	(25,358)	(25,358)
Long Term Liabilities	-	-	(534,529)	(534,529)
	<u>95,150</u>	<u>39,437</u>	<u>855,542</u>	<u>990,129</u>

Greenland Baptist Church
Notes to the financial statements
for the year ended 31 August 2023

17. Change in total funds over the year shown in Note 16, analysed by individual funds

	Funds b/fwd from 2022	Fund mvmt in 2023 (see Note 18)	Fund T/frs in 2023 (see Note 19)	Funds C/fwd to 2024
Unrestricted and designated funds:				
Unrestricted revenue fund	95,150	(5,570)	-	89,580
Designated revenue fund	39,437	4,898	-	44,335
Total unrestricted and designated funds	<u>134,587</u>	<u>(672)</u>	<u>-</u>	<u>133,915</u>
Restricted funds:				
Building Fund	855,542	24,485	-	880,027
Total Restricted Funds	<u>855,542</u>	<u>24,485</u>	<u>-</u>	<u>880,027</u>
Total Charity Funds	<u>990,129</u>	<u>23,813</u>	<u>-</u>	<u>1,013,942</u>

18. Analysis of movements in funds over the year shown in Note 17

	Income 2023 £	Expenditure 2023 £	Other Gains/ Losses in 2023 £	Mvmt in funds 2023 £
Unrestricted and designated funds:				
Unrestricted revenue fund	194,278	(199,848)	-	(5,570)
Designated revenue fund	42,888	(37,990)	-	4,898
Restricted funds:				
Building Fund	85,980	(61,495)	-	24,485
	<u>323,146</u>	<u>(299,333)</u>	<u>-</u>	<u>24,485</u>

19. Details of transfers between funds in the year as shown in Note 17

The transfers shown in Note 17 above are:

	2023 £
Transfers to/ (from) Unrestricted funds to cover deficits on Restricted Funds or when funds are lawfully reallocated	-
To/ (from) Designated Revenue Funds	-
To/ (from) Restricted Revenue Funds	-
Net Transfers	<u>-</u>

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2023

20. The purposes for which the funds as described in Note 17 are held by the charity

Unrestricted and Designated funds:

Unrestricted Revenue Funds – these funds are held to meet the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions in their use.

Designated Revenue Funds – these funds are held to meet the objectives of the Christians Against Poverty (CAP) program.

Restricted Revenue Funds – this fund represents the accumulated donations and appeals for the purchase and maintenance of the church building, which can only be spent for that purpose.

21. Ultimate Controlling Party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity

22. Donations and Legacies – this analysis is classified by conventional nominal descriptions and not by activity

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £	Prior Year £
Donations and gifts from individuals					
Online transfer	100,753	-	-	100,753	111,149
Weekly offering	24,931	-	-	24,931	10,353
Stewardship	37,771	-	-	37,771	37,225
Gift Aid	30,473	-	-	30,473	33,361
CAP Donations	-	42,888	-	42,888	32,914
Paypal donations	-	-	-	-	1
Online Transfer (buildings account)	-	-	69,830	69,830	60,980
Weekly offering (buildings account)	-	-	-	-	-
Stewardship (buildings account)	-	-	16,150	16,150	13,521
Miscellaneous income	350	-	-	350	-
Bank Interest Received	-	-	-	-	31
Total donations and gifts from individuals	194,278	42,888	85,980	323,146	299,535

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2023

23. Investment income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £	Prior Year £
Bank Interest Receivable	-	-	-	-	31
Total Investment Income	-	-	-	-	31

24. Expenditure on charitable activities – direct spending

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £	Prior Year £
Gross Wages and Salaries - charitable activities	112,506	-	-	112,506	51,591
Employers NI -Charitable activities	-	-	-	-	-
Defined contribution pension costs - Charitable activities	7,274	-	-	7,274	2,564
Income Insurance	-	-	-	-	385
Staff expenses	2,746	-	-	2,746	794
Gifts and acknowledgements	983	-	-	983	172
Guest Speakers	415	-	-	415	2,485
Training costs and ABCI College Support	5,017	-	-	5,017	-
Repairs & Maintenance	10,733	-	-	10,733	5,044
Public Liability Insurance	1,751	-	-	1,751	1,710
Utilities	14,567	-	-	14,567	12,015
ABCI membership and administration	3,457	-	-	3,457	3,601
Stationery	580	-	-	580	375
Computer costs	2,282	-	-	2,282	587
Telecoms and communications	2,566	-	-	2,566	1,635
Ministry	5,228	-	-	5,228	630
Church Outreach	4,441	-	-	4,441	2,517
Christians Against Poverty	-	37,910	-	37,910	24,448
Missionary	22,040	-	-	22,040	22,256
Hospitality/ general expenses	380	-	-	380	595
	196,966	37,910	-	234,876	133,404

Greenisland Baptist Church
Notes to the financial statements
for the year ended 31 August 2023

25. Support costs for charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	Prior Year
Bank charges	165	80	-	245	155
Bank charges (Buildings account)	-	-	54	54	48
Governance Costs	900	-	-	900	100
Loan Interest	-	-	24,622	24,622	26,233
Depreciation & Amortisation	1,817	-	36,819	38,636	38,124
	<u>2,882</u>	<u>80</u>	<u>61,495</u>	<u>64,457</u>	<u>64,660</u>

26. Total charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	Prior Year £
Total direct spending	196,966	37,910	-	234,876	133,404
Total support costs	<u>2,882</u>	<u>80</u>	<u>61,495</u>	<u>64,457</u>	<u>64,660</u>
	<u>199,848</u>	<u>37,990</u>	<u>61,495</u>	<u>299,333</u>	<u>198,064</u>

Greenisland Baptist Church

Northern Ireland - Charity number 107362

Annual report

Greenisland Baptist Church

Financial Statements

for the year ended 31 August 2023

Charity Registration Number 107362

Greenisland Baptist Church

Charity Information

Principal address	17 Glassillian Grove, Greenisland, Carickfergus, BT38 8TE	
Trustees	Mr Leonard Duddy	Mr Chris Dorrian
	Mr Philip Matthew Howe	Mrs Joanne Davidson
	Mr Uel Clayton Preston	Mr Stephen William Broad
	Mr Dyllan O'Neill	Mr Keith Jardine
	Miss Pamela Elizabeth Collins	Mr Nigel Robert McQuillan
	Mr Michael Samuel Wylie	Mr Christopher Andrew Frazer
	Mrs Nancy Givens	
Accountants/ Independent Examiners	JSR Chartered Accountants 44 Blackisland Road Annaghmore Portadown BT62 1NE	
Bankers	Danske Bank Belfast Business Centre PO Box 183 Donegal Square West Belfast BT1 6JS	
Charity Commission For Northern Ireland Number	107362	

Greenisland Baptist Church

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**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2023**

The Trustees present their Report and Accounts for the year ended 31st August 2023.

Reference and Administrative Details

The Charity name

The legal name of the charity is Greenisland Baptist Church.

The charity's areas of operation and UK charitable registration

The charity is registered in NI with Charity Commission for Northern Ireland (CCNI), and is listed under registration number 107362.

Legal Structure of the charity

The Trust (the charity) is an unincorporated trust, constituted under a deed of trust, and is registered as a charity with HRMC and with Charity Commission for NI.

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by Charity Law.

The Trustees in office on the date the report was approved were as noted below:

Mr Leonard Duddy	Mr Chris Dorrian	Mr Philip Matthew Howe
Mrs Joanne Davidson	Mr Uel Clayton Preston	Mr Stephen William Broad
Mr Dyllan O'Neill	Mr Keith Jardine	Miss Pamela Elizabeth Collins
Mr Nigel Robert McQuillan	Mr Michael Samuel Wylie	Mr Christopher Andrew Frazer
Mrs Nancy Givens		

The following Trustees period of office ended during the year ended 31st August 2023:

Mr John McMillan.

The principal operating address, telephone number, email address and web addresses of the charity are noted below:

17 Glassillan Grove, Carrickfergus, Co Antrim, BT38 8TE
028 9086 2808

info@greenislandbaptist.com

www.greenislandbaptist.com

Objects and activities of the charity

The purposes of the charity as set out in its governing document

- The church acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately.
- Its members devote themselves to the teachings of the Scripture, to fellowship, breaking of bread, prayer, and evangelism.
- They commit, with the help of God, to witness to the saving and sustaining power of the Lord Jesus Christ and to work for the extension of His Kingdom.
- The principal charitable object of the church is the advancement of the Christian faith according to the teachings of the Scripture, the Doctrinal Statement and Baptist principals.

The main activities undertaken in relation to those purposes during the year

- The main activities undertaken in relation to these purposes are as follows:
- Holding regular services for public worship, prayer, Bible study, preaching and teaching for all age groups, and providing pastoral care to the members of the church through visitation and prayer.

**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2023**

- Organising meetings and events that promote our charitable purpose.
- Participating in life of the local community.
- Supporting other Christian organisations and charities through volunteering, financial gifts, and prayer.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Adults

We aim to offer opportunities for discipleship to equip people to grow into devoted followers of Jesus:

- Various small groups for men and women – throughout the year we offer a variety of small groups which allow you to focus in on a particular study or course for a short period of time. These have included book clubs, Precepts bible studies, courses to help live out the Christian life, as well as social events and breakfasts.

Youth

We seek to provide a cycle of activities to help young people encounter the big God of the Bible while coming alongside them dealing with issues they are confronting and drawing from our own life experience.

Kids

There are a range of activities for children aged 0-11 years in our Creche, Sunday Club, Mango Tots.

Community

We are engaged in a variety of activities to help live out God's love in our community:

- Mango Tree Café – offers a place for the community of Greenisland to come together on Fridays and Saturday mornings offering light refreshments and an opportunity to chat.
- Mango Tots – is a place for parents and carers to bring their children and have a time of fellowship while the kids play in a safe environment.
- CAP (Christians Against Poverty) – A UK based international charity for anyone struggling with debt. Our local centre responds to requests for help via the freephone number 0800 3280 006. You can also find out more at www.capuk.org. During the year under review we also had the joy of providing numerous food hampers to people in the local community.

The Trustees have had regard to the Charity Commissions guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

The church continued to hold regular services for public worship and organised events that promoted fellowship amongst the members of the church and provided outreach opportunities with the wider community (as detailed above).

The difference the charity's performance has made to the beneficiaries of the charity and to wider society

The church continued to provide benefit to its members and the public by making known the Christian gospel of the Lord Jesus Christ through the advancement of the Christian Faith.

Structure, governance, and management of the charity

The methods used to recruit and appoint new charity trustees

In accordance with the constitution, the Church shall actively promote a Board of Trustees which includes a range of skill, experience, and knowledge in keeping with the pursuance of its Objects.

**Greenisland Baptist Church
Trustees Report
for the year ended 31 August 2023**

Financial Review**The charity's financial position at the end of the year ended 31st August 2023**

The financial position of the charity on 31st August 2023 and comparatives for the prior year ended 31st August 2022, as fully detailed in the accounts, can be summarised below:

	2023	2022
	£	£
Net Income	<u>23,813</u>	<u>101,473</u>
Unrestricted Revenue Funds available for general purposes of charity	89,580	95,150
Designated Revenue Funds	<u>44,335</u>	<u>39,437</u>
Total Unrestricted Funds	<u>133,915</u>	<u>134,587</u>
Restricted Funds	<u>1,013,942</u>	<u>855,542</u>
Total Restricted Funds	<u>1,013,942</u>	<u>855,542</u>
Total Funds	<u>1,147,857</u>	<u>990,129</u>

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves

It is church policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments to cover emergency situations that may arise from time to time. This is estimated at £60,000 (prior year £45,000) of unrestricted funds and on 31st August 2023 the church recorded £133,915 of unrestricted and designated funds available.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

This report was approved by the board of trustees on 7th May 2024, signed on behalf of the board by:

DocuSigned by:

 8304EAB6E17F471
Mr Chris Dorrian
 Trustee

Greenisland Baptist Church

Northern Ireland - Charity number 107362

Annual return

**Greenisland Baptist Church
Independent Examiners Report
Year ended 31st August 2023**

Independent Examiner's Report to the Charity Trustees of Greenisland Baptist Church

I report on the accounts of the Trust for the year ended 31st August 2023, which are set out on pages 5 to 19.

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 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.

DocuSigned by:

Jonathan Ross FCA
Chartered Accountant

44 Blackisland Road
Annaghmore
Portadown
BT62 1NE

7th May 2024

Greenisland Baptist Church

Northern Ireland - Charity number 107362

Accounts

Greenisland Baptist Church
Statement of Financial Activities for the year ended 31 August 2022

Statement of Financial Activities for the year ended 31 August 2022

	SORP REF	Current Year Unrestricted Funds	Current Year Designated Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
		2022	2022	2022	2022	2021
		£	£	£	£	£
Income & Endowments from:						
Donations & Legacies	A1	192,091	32,914	74,501	299,506	349,385
Investments	A4	22	-	9	31	115
Total income	A	192,113	32,914	74,510	299,537	349,500
Expenditure on:						
Charitable activities	B2	110,539	24,502	63,023	198,064	224,199
Total expenditure	B	110,539	24,502	63,023	198,064	224,199
Net income for the year		81,574	8,412	11,487	101,473	125,301
Transfers between funds	C	(140,352)	5,693	134,659	-	-
Net income after transfers	A-B-C	(58,778)	14,105	146,146	101,473	125,301
Other recognised gains/(losses)		-	-	-	-	-
Net movement in funds		(58,778)	14,105	146,146	101,473	125,301
Reconciliation of funds:-	E					
Total funds brought forward		153,928	25,332	709,396	888,656	763,355
Total funds carried forward		95,150	39,437	855,542	990,129	888,656

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

The Statement of Financial Activities includes all gains and losses in the year.

All activities derive from continuing operations.

The notes attached on pages 9 to 18 form an integral part of these accounts.

Greenisland Baptist Church
Statement of Financial Activities for the year ended 31 August 2022

Greenisland Baptist Church - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP.

	SORP REF	Current Year Unrestricted Funds	Current Year Designated Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
		2021	2021	2021	2021	2020
		£	£	£	£	£
Income & Endowments from:						
Donations & Legacies	A1	211,599	45,343	92,443	349,385	306,205
Investments	A4	61	16	38	115	83
Total income	A	211,660	45,359	92,481	349,500	306,288
Expenditure on:						
Charitable activities	B2	134,438	22,516	67,245	224,199	241,099
Total expenditure	B	134,438	22,516	67,245	224,199	241,099
Net income for the year		77,222	22,843	25,236	125,301	65,189
Transfers between funds	C	(300)	100	200	-	-
Net income after transfers	A-B-C	76,922	22,943	25,436	125,301	65,189
Other recognised gains/(losses)		-	-	-	-	-
Net movement in funds		76,922	22,943	25,436	125,301	65,189
Reconciliation of funds: -	E					
Total funds brought forward		77,006	2,389	683,960	763,355	698,166
Total funds carried forward		153,928	25,332	709,396	888,656	763,355

Greenisland Baptist Church - Resources applied in the year ended 31 August 2021 towards fixed assets for Charity use: -

	2022	2021
	£	£
Funds generated in the year as detailed in the SOFA	101,473	125,301
Resources applied on functional fixed assets	-	(4,186)
Net resources available to fund charitable activities	101,473	121,115

The notes attached on pages 9 to 18 form an integral part of these accounts.

Greenisland Baptist Church
Statement of Financial Activities for the year ended 31 August 2022

Greenisland Baptist Church - Movements in revenue and capital funds for the year ended 31 August 2022

	Unrestricted	Designated	Restricted	Total	Last year
Revenue accumulated funds	Funds	Funds	Funds	Funds	Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Accumulated funds brought forward	153,929	25,331	709,396	888,656	763,355
Recognised gains and losses before transfers	81,573	8,413	11,487	101,473	125,300
	<u>235,502</u>	<u>33,744</u>	<u>720,883</u>	<u>990,129</u>	<u>888,655</u>
(From)/To unrestricted revenue funds	(140,352)	5,693	134,659	-	-
Closing revenue funds	<u>95,150</u>	<u>39,437</u>	<u>855,542</u>	<u>990,129</u>	<u>888,655</u>

The purposes for which these funds have been designated are described in Note 20 to the accounts.

Greenisland Baptist Church - Income and Expenditure Account for the year ended 31 August 2022

	2022	2021
	£	£
Income		
Income from operations	299,506	349,386
Investment income and interest receivable	31	115
Gross income in the year before exceptional items	<u>299,537</u>	<u>349,501</u>
Gross income in the year including exceptional items	<u>299,537</u>	<u>349,501</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	133,707	156,162
Depreciation and amortisation	38,124	37,562
Interest payable	26,233	30,476
Total expenditure in the year	<u>198,064</u>	<u>224,200</u>
Net income before tax in the financial year	101,473	125,301
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>101,473</u>	<u>125,301</u>
Retained surplus for the financial year	<u>101,473</u>	<u>125,301</u>

All activities derive from continuing operations.

**Greenisland Baptist Church
Balance Sheet as at the 31 August 2022**

	Note Ref	2022 £	2021 £
Fixed assets	A		
Tangible assets	11 A2	1,359,093	1,397,217
Current assets	B		
Cash at bank and in hand	B4	190,923	125,389
Creditors: amounts falling due within one year	12 C1	<u>(25,358)</u>	<u>(74,064)</u>
Net current (liabilities)/assets		165,565	51,325
		<u>1,524,658</u>	<u>1,448,542</u>
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	13 C2	<u>(534,529)</u>	<u>(559,886)</u>
The total net assets of the charity		<u>990,129</u>	<u>888,656</u>

The total net assets of the charity are funded by the funds of the charity, as follows: -

Restricted funds

Restricted Revenue Funds	17 D2	855,542	709,396
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Unrestricted Funds

Unrestricted Revenue Funds	17 D3	95,150	153,928
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Designated Funds

Designated Revenue Funds	17 D3	<u>39,437</u>	<u>25,332</u>
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Total charity funds		990,129	888,656
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to the Independent Examination under charity legislation, and the report of the Independent Examiner is included on page 4.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies' regime.



Mr Chris Dorrian
Trustee

Approved by the board of trustees on 06/06/23

Greenisland Baptist Church
Notes to the Accounts for the year ended 31 August 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The financial statements have been prepared in accordance with the church's constitution, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019).

The charity has taken advantage of the exemption in SORP regarding the filing of a cash flow statement.

Risks and future assumptions

The charity is a public benefit entity.

There have been no judgements or future assumptions made which have a significant impact on the financial statements.

Policies relating to categories of income and income recognition.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non- exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance-related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Donated goods, facilities, and services.

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donated income and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

Greenisland Baptist Church

Notes to the Accounts for the year ended 31 August 2022

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donated income and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts based on the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists because of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 7.

Greenisland Baptist Church
Notes to the Accounts for the year ended 31 August 2022

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	2% straight line
Furniture and fittings	10% straight line
Equipment	33% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Cash and bank balances

Cash held by the charity is included in the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests to be considered exempt from taxation in respect of income or capital gains as such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Greenisland Baptist Church
Notes to the Accounts for the year ended 31 August 2022

5 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	38,124	37,562
Pension costs	2,564	3,274

6 Interest payable

	2022	2021
	£	£
Loan interest	26,233	30,476

7 The contribution of volunteers

The Church depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	42,967	53,397
Employer's National Insurance for all staff	-	2,185
Employer's operating costs of defined contribution pension schemes	2,564	3,274
Trustees' Remuneration as detailed in note 10	8,624	20,667
Total salaries, wages, and related costs	54,155	79,523

Numbers of full-time employees or full-time equivalents	2022	2021
The average number of total staff employed in the year was	3	4
The average number of part time staff employed in the year was	2	2
The average number of full-time staff employed in the year was	1	2
The estimated full time equivalent number of all staff employed in the year was	3	4
Engaged on charitable activities	3	4
The estimated full time equivalent number of all staff employed as above	3	4

No employee received emoluments exceeding £60,000 in the current or prior year.

Greenisland Baptist Church
Notes to the Accounts for the year ended 31 August 2022

9 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above. Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and payments to Trustees and persons connected with them

The Pastor acts as one of the Church's trustees in accordance with the constitution and received remuneration in respect of his services as Pastor, and not in respect of his services as a trustee.

11 Tangible fixed assets

	Land and Buildings £	Furniture and fittings £	Equipment £	Total £
Cost:				
At 1 September 2021	1,491,680	69,083	22,791	1,583,554
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 August 2022	<u>1,491,680</u>	<u>69,083</u>	<u>22,791</u>	<u>1,583,554</u>
Depreciation:				
At 1 September 2021	135,308	31,604	19,425	186,337
Provision for the year	29,834	6,908	1,382	38,124
Adjustments for disposals	-	-	-	-
At 31 August 2022	<u>165,142</u>	<u>38,512</u>	<u>20,807</u>	<u>224,461</u>
Net book value:				
At 1 September 2021	<u>1,356,372</u>	<u>37,479</u>	<u>3,366</u>	<u>1,397,217</u>
At 31 August 2022	<u>1,326,538</u>	<u>30,571</u>	<u>1,984</u>	<u>1,359,093</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	25,358	74,064
Other creditors	-	-
	<u>25,358</u>	<u>74,064</u>

13 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans and overdrafts	534,529	559,886
	<u>534,529</u>	<u>559,886</u>

The bank loans are secured on the church building.

Greenisland Baptist Church
Notes to the Accounts for the year ended 31 August 2022

14 Income and Expenditure account summary

	2022	2021
	£	£
At 1 September 2021	888,656	763,355
Surplus after tax for the year	101,473	125,301
At 31 August 2022	990,129	888,656

15 Related party transactions

There were no transactions with related parties in the year, except with regard to trustees' remuneration, which is fully disclosed in note 10 above.

16 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2022	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed Assets	1,983	-	1,357,110	1,359,093
Current Assets	93,167	39,437	58,319	190,923
Current Liabilities	-	-	(25,358)	(25,358)
Long Term Liabilities	-	-	(534,529)	(534,529)
	95,150	39,437	855,542	990,129

At 1 September 2021	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed Assets	3,366	-	1,393,851	1,397,217
Current Assets	150,562	25,332	(50,505)	125,389
Current Liabilities	-	-	(74,064)	(74,064)
Long Term Liabilities	-	-	(559,886)	(559,886)
	153,928	25,332	709,396	888,656

17 Change in total funds over the year as shown in Note 16, analysed by individual funds.

Funds brought forward	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2022
	£	£	£	£
		See Note 18	See Note 19	
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	153,928	81,574	(140,352)	95,150
Designated Revenue Funds	25,332	8,412	5,693	39,437
Total unrestricted and designated funds	179,260	89,986	(134,659)	134,587
Restricted funds:-				
Building fund	709,396	11,487	134,659	855,542
Total restricted funds	709,396	11,487	134,659	855,542
Total charity funds	888,656	101,473	-	990,129

Greenisland Baptist Church
Notes to the Accounts for the year ended 31 August 2022

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	192,113	(110,539)	-	81,574
Designated Revenue Funds	32,914	(24,502)	-	8,412
<i>Restricted funds:-</i>				
Building fund	74,510	(63,023)	-	11,487
	299,537	(198,064)	-	101,473

19 Details of transfers between funds in the year as shown in Note 17

The transfers shown in note 17 above are:-	2022
	£
Transfers to/(from) Unrestricted Funds to cover deficits on Restricted Funds or when funds are lawfully reallocated	(140,352)
To/(from) Designated Revenue Funds	5,693
To/(from) Restricted Revenue Funds	134,659
Net transfers	-

20 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held to meet the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Designated Revenue Funds	These funds are held to meet the objectives of the Christians Against Poverty program.

Restricted funds:-

Building fund	This fund represents the accumulated donations and appeals for the purchase and maintenance of the Church building, which can only be spent for that purpose.
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21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Greenisland Baptist Church

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

22 Donations and Legacies

	Current year Unrestricted Funds	Current year Designated Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Donations and gifts from individuals					
Online transfer	111,151	-	-	111,149	98,093
Weekly offering	10,353	-	-	10,353	13,070
Stewardship	37,225	-	-	37,225	48,443
Gift aid	33,361	-	-	33,361	55,641
CAP donations	-	32,914	-	32,914	40,433
Paypal donations	1	-	-	1	1,300
Online transfer (buildings account)	-	-	60,980	60,980	79,160
Weekly offering (buildings account)	-	-	-	-	-
Stewardship (buildings account)	-	-	13,521	13,521	13,243
Total donations and gifts from individuals	192,091	32,914	74,501	299,506	349,383
Total Donations and Legacies	A1 192,091	32,914	74,501	299,506	315,191

23 Investment income

	Current year Unrestricted Funds	Current year Designated Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Bank Interest Receivable	22	-	9	31	115
Total investment income	A4 22	0	9	31	115

Greenisland Baptist Church

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required SORP 2015

24 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Designated Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Gross wages and salaries - charitable activities	51,591	-	-	51,591	74,064
Employers' NI - Charitable activities	-	-	-	-	2,185
Defined contribution pension costs – charitable activities	2,564	-	-	2,564	3,274
Income insurance	385	-	-	385	379
Staff expenses	794	-	-	794	1,004
Gifts and acknowledgements	172	-	-	172	2,497
Guest speakers	2485	-	-	2,485	3,120
Training costs & ABCI College Support	-	-	-	-	3,021
Repairs and maintenance	5,044	-	-	5,044	4,989
Public liability insurance	1,710	-	-	1,710	1,620
Utilities	12,015	-	-	12,015	7,820
ABCI membership and administration	3,601	-	-	3,601	3,430
Stationery	375	-	-	375	230
Computer costs	587	-	-	587	-
Telecoms and communications	1,635	-	-	1,635	2,767
Ministry	630	-	-	630	746
Church Outreach	2,517	-	-	2,517	808
Christians Against Poverty	-	24,448	-	24,448	17,479
Missionary	22,256	-	-	22,256	19,542
Hospitality/general expenses	595	-	-	595	6,957
Total direct spending B2a	108,956	24,448	-	133,404	155,932

25 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Designated Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Financial costs					
Bank charges	101	54	-	155	248
Bank charges (Buildings Account)	-	-	48	48	33,786
Governance Costs	100	-	-	100	600
Loan interest	-	-	26,233	26,233	45
Depreciation & Amortisation in total for the period	1,382	-	36,742	38,124	42,881
Total support costs	1,583	54	63,023	64,660	77,560

Greenisland Baptist Church

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required SORP 2015

26 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Designated Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2022	2021
		£	£	£	£	£
Total direct spending	B2a	108,956	24,448	-	133,404	155,932
Total support costs	B2b	1,583	54	63,023	64,660	77,560
Total support costs	B2	110,539	24,502	63,023	198,064	233,492

Greenisland Baptist Church

Northern Ireland - Charity number 107362

Annual report

Greenisland Baptist Church Report and Accounts

31 August 2022

Charity Registration Number: 107362



GREENISLAND BAPTIST CHURCH

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

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Greenisland Baptist Church

Trustees' Annual Report for the year ended 31 August 2022

The Trustees present their Report and Accounts for the year ended 31 August 2022

Reference and administrative details

The charity Name.

The legal name of the charity is Greenisland Baptist Church.

The charity's areas operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 107362.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution approved by the members, and endorsed by the Charity Commission in Northern Ireland (CCNI).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The Trustees in office on the date the report was approved were as below:-

Mr. Leonard Duddy
Mr. Chris Dorrian
Mr. Philip Matthew Howe
Mrs. Joanne Davidson
Mr. Uel Clayton Preston
Mr. Stephen William Broad
Mr. Dylan O'Neill
Mr. Keith Jardine
Miss Pamela Elizabeth Collins Mr. Nigel Robert McQuillan
Mr Michael Samuel Wylie
Mr Christopher Andrew Frazer
Mrs Nancy Givens
Mr John William McMillan

The following Trustees period of office ended during the year ending 31 August 2022:-

Mr John Samuel Barron

The principal operating address, telephone number, email and web addresses of the charity are:-

17 Glassillan Grove Greenisland, Carrickfergus, County Antrim, BT38 8TE
Telephone: 028 9086 2808
Email Address: info@greenislandbaptist.com
Web address: www.greenislandbaptist.com

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

- The Church acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately.
- Its members devote themselves to the teachings of the Scripture, to fellowship, breaking of bread, prayer, and evangelism.
- They commit, with the help of God, to witness to the saving and sustaining power of the Lord Jesus Christ and to work for the extension of His Kingdom.
- The principal charitable object of the church is the advancement of the Christian faith according to the teachings of the Scripture, the Doctrinal Statement and Baptist principles.

Greenisland Baptist Church

Trustees' Annual Report for the year ended 31 August 2022

The main activities undertaken in relation to those purposes during the year

The main activities undertaken in relation to these purposes are as follows:

- Holding regular services for public worship, prayer, Bible study, preaching and teaching for all age groups, and providing pastoral care to the members of the church through visitation and prayer.
- Organising meetings and events that promote our charitable purpose.
- Participating in the life of the local community.
- Supporting other Christian organisations and charities through volunteering, financial gifts, and prayer.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Adults

We aim to offer opportunities for discipleship to equip people to grow into devoted followers of Jesus:

- Various Small Groups for men & women- Throughout the year we offer a variety of small groups which allow you to focus in on a particular study or course for a short period of time. These have included book clubs, Precept's bible studies, courses to help live out the Christian life, as well as social events and breakfasts.

Youth

We seek to provide a cycle of activities to help young people encounter the big God of the Bible while coming alongside them dealing with issues they are confronting and drawing from our own life experience.

Kids

There are a range of activities for children aged 0 - 11 years in our Crèche, Sunday Club and Mango Tots.

Community

We are engaged in a variety of activities to help live out God's love in our community:-

- Mango Tree Cafe - offers a place for the community of Greenisland to come together on Fridays and Saturday mornings offering light refreshments and an opportunity to chat.
- Mango Tots – is a place for parents and careers to bring their children and have a time of fellowship while the kids play in a safe environment.
- CAP (Christians Against Poverty) - A UK based international charity for anyone struggling with debt. Our local center responds to requests for help via the freephone number 0800 328 0006. You can also find out more at www.capuk.org. During the year they have also had the joy of providing numerous food hampers to people in the local community.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

The Church continued to hold regular services for public worship and organised events that promoted fellowship amongst the members of the church and provided outreach opportunities with the wider community (as detailed above).

The difference the charity's performance during the year has made to the beneficiaries of the charity and to wider society.

The Church continued to provide benefit to its members and the public by making known the Christian gospel of the Lord Jesus Christ through the advancement of the Christian faith.

Structure, governance, and management of the charity

The methods used to recruit and appoint new charity trustees.

In accordance with the constitution, the Church shall actively promote a Board of Trustees which includes a range of skill, experience, and knowledge in keeping with the pursuance of its Objects.

Greenisland Baptist Church

Trustees' Annual Report for the year ended 31 August 2022

Financial review

The charity's financial position at the end of the year ended 31 August 2022

The financial position of the charity on 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net income	101,473	125,301
Unrestricted Revenue Funds available for the general purposes of the charity	95,150	153,928
Designated Revenue Funds	39,437	25,332
Total Unrestricted Funds	134,587	179,260
Restricted Revenue Funds	855,542	709,396
Total Restricted Funds	855,542	709,396
Total Funds	990,129	888,656

The trustees consider the financial performance by the charity during the year to have been satisfactory.

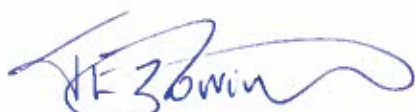
Policies on reserves.

It is Church policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments to cover emergency situations that may arise from time to time. This is estimated at £45,000 of unrestricted funds and on 31 August 2022 the Church recorded £134,587 of unrestricted and designated funds available.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

This report was approved by the board of trustees on 06/06/2023.



Mr Chris Dorrian

Trustee

Greenisland Baptist Church

Northern Ireland - Charity number 107362

Annual return

INDEPENDENT EXAMINER'S REPORT

GREENISLAND BAPTIST CHURCH

Year Ended 31 August 2022

Independent Examiner's Report to the Charity Trustees of Greenisland Baptist Church

We report on the accounts of Greenisland Baptist Church for the year ended 31 August 2022 which are set out on pages 5 to 18.

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 our responsibility to:

- examine the accounts under Section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

We have examined your charity accounts as required under Section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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 accounts to be reached.

Independent Examiner's Statement

We have completed our 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, we have found no matters that require drawing to your attention.



Mr Nigel Moore FCA

GM^cG BELFAST
Chartered Accountants
Alfred House, 19 Alfred Street
Belfast
BT2 8EQ
Date: