

Strandtown Baptist Church

Northern Ireland · Charity number 107388

Details

| | |
|------------|--|
| Status | Received |
| Registered | 2020-05-11 |
| Register | View on the Charity Commission for Northern Ireland register |

Contact

| | |
|---------|--|
| Address | 1 Clonallon Court Belfast BT4 2ab BT4 2AB |
| Phone | 02890808380 |
| Email | info@sbchurch.co.uk |
| Website | sbchurch.co.uk |

Activities

Purposes: We, a company of sinners saved by grace, baptised in the Triune Name, and united in church fellowship acknowledge the headship of Jesus Christ over his church. We agree that the church exists to glorify God by maintaining and promoting His worship both individually and corporately. As members of the local church we devote ourselves to the teachings of Scripture, fellowship, breaking of bread, prayer and evangelism. With the aid of the Holy Spirit we will seek to bear one another's burdens, to be tender-hearted and forgiving - avoiding all harsh criticism, recognising each other a member of the mystical body of Christ. We 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 principle 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 |
|------------|----------|-------------|---------|-----------|
| 2024-12-31 | £347,941 | £353,288 | £-9,334 | 7 |

Trustees

| Name | Role | Appointed |
|--------------------|------|-----------|
| Jennifer | | |
| Jeremy | | |
| John Murray | | |
| Lee | | |
| Michael | | |
| Michael Ferguson | | |
| Mr David Middleton | | |
| Mr Peter Gamble | | |
| William | | |

Strandtown Baptist Church

Northern Ireland - Charity number 107388

Accounts

Strandtown Baptist Church

Statement of Financial Activities

Year ended 31 December 2024

| | | 2024 | | | 2023 |
|--|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 4 | 340,314 | 7,627 | 347,941 | 307,410 |
| Investment income | 5 | <u>2,487</u> | <u>–</u> | <u>2,487</u> | <u>–</u> |
| Total income | | <u>342,801</u> | <u>7,627</u> | <u>350,428</u> | <u>307,410</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 6,7 | <u>338,831</u> | <u>14,457</u> | <u>353,288</u> | <u>336,123</u> |
| Total expenditure | | <u>338,831</u> | <u>14,457</u> | <u>353,288</u> | <u>336,123</u> |
| Net expenditure and net movement in funds | | | | | |
| | | <u>3,970</u> | <u>(6,830)</u> | <u>(2,860)</u> | <u>(28,713)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>153,190</u> | <u>9,187</u> | <u>162,377</u> | <u>191,090</u> |
| Total funds carried forward | | <u>157,160</u> | <u>2,357</u> | <u>159,517</u> | <u>162,377</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

Strandtown Baptist Church

Statement of Financial Position

31 December 2024

| | Note | 2024 £ | 2023 £ |
|---|------|-----------------------|-----------------------|
| Current assets | | | |
| Debtors | 11 | 57,409 | 53,736 |
| Cash at bank and in hand | | <u>111,442</u> | <u>114,508</u> |
| | | 168,851 | 168,244 |
| Creditors: amounts falling due within one year | 12 | <u>9,334</u> | <u>5,867</u> |
| Net current assets | | <u>159,517</u> | <u>162,377</u> |
| Total assets less current liabilities | | <u>159,517</u> | <u>162,377</u> |
| Net assets | | <u><u>159,517</u></u> | <u><u>162,377</u></u> |
| Funds of the charity | | | |
| Restricted funds | | 2,357 | 9,187 |
| Unrestricted funds | | <u>157,160</u> | <u>153,190</u> |
| Total charity funds | 13 | <u><u>159,517</u></u> | <u><u>162,377</u></u> |

These financial statements were approved by the board of trustees and authorised for issue on 7 October 2025, and are signed on behalf of the board by:



J Harvey
Trustee



L Campbell
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Strandtown Baptist Church

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is Strandtown Baptist Church, 1 Clonallon Court, Belfast, BT4 2AB, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

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 amount receivable or payable including any related transaction costs.

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 282,905 | 7,627 | 290,532 |
| Gift Aid | 57,409 | – | 57,409 |
| | <u>340,314</u> | <u>7,627</u> | <u>347,941</u> |

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

4. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 239,551 | 14,123 | 253,674 |
| Gift Aid | 53,736 | – | 53,736 |
| | <u>293,287</u> | <u>14,123</u> | <u>307,410</u> |

5. Investment income

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|---------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank Interest | <u>2,487</u> | <u>2,487</u> | <u>–</u> | <u>–</u> |

6. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|-----------------|----------------------------|--------------------------|-----------------------------------|
| Church activity | 335,995 | 14,457 | 350,452 |
| Support costs | 2,836 | – | 2,836 |
| | <u>338,831</u> | <u>14,457</u> | <u>353,288</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-----------------|----------------------------|--------------------------|--------------------------|
| Church activity | 319,889 | 14,556 | 334,445 |
| Support costs | 1,678 | – | 1,678 |
| | <u>321,567</u> | <u>14,556</u> | <u>336,123</u> |

7. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | Total funds 2024 £ | Total fund 2023 £ |
|------------------|---|--------------------|-----------------------------------|-------------------------|
| Church activity | 350,452 | – | 350,452 | 334,445 |
| Governance costs | – | 2,836 | 2,836 | 1,678 |
| | <u>350,452</u> | <u>2,836</u> | <u>353,288</u> | <u>336,123</u> |

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

8. Independent examination fees

| | 2024 | 2023 |
|--|--------------|--------------|
| | £ | £ |
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>2,500</u> | <u>1,600</u> |

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2024 | 2023 |
|--------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | <u>187,990</u> | <u>176,878</u> |

The average head count of employees during the year was 6 (2023: 6).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

Three Trustees, Lee Campbell, Michael Shaw and Jennifer Harvey, were in receipt of remuneration during the year with respect to their roles as Pastor, Assistant Pastor and office manager respectively. Total remuneration paid was £93,270 and pension contributions of £6,762 were made by the charity. No trustees received remuneration for their role as a trustee.

11. Debtors

| | 2024 | 2023 |
|---------------|---------------|---------------|
| | £ | £ |
| Other debtors | <u>57,409</u> | <u>53,736</u> |

12. Creditors: amounts falling due within one year

| | 2024 | 2023 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Accruals and deferred income | 5,825 | 1,600 |
| Social security and other taxes | <u>3,509</u> | <u>4,267</u> |
| | <u>9,334</u> | <u>5,867</u> |

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

13. Analysis of charitable funds

Unrestricted funds

| | At 1 January 2024 | Income | Expenditure | At 31 December 2024 |
|---------------|----------------------|---------|-------------|---------------------------|
| | £ | £ | £ | £ |
| General Funds | 153,190 | 342,801 | (338,831) | 153,160 |

| | At 1 January 2023 | Income | Expenditure | At 31 December 2023 |
|---------------|----------------------|---------|-------------|---------------------------|
| | £ | £ | £ | £ |
| General Funds | 181,470 | 293,287 | (321,567) | 153,190 |

Restricted funds

| | At 1 January 2024 | Income | Expenditure | At 31 December 2024 |
|-------------------------------|----------------------|--------------|-----------------|---------------------------|
| | £ | £ | £ | £ |
| Children's Worker | - | - | - | - |
| Relief fund | 2,357 | - | - | 2,357 |
| Earthquake/Welcome Lebanon | 6,830 | - | (6,830) | - |
| ABC Ireland | - | 4,025 | (4,025) | - |
| Cavan Fund | - | 3,602 | (3,602) | - |
| | <u>9,187</u> | <u>7,627</u> | <u>(14,457)</u> | <u>2,357</u> |

| | At 1 January 2023 | Income | Expenditure | At 31 December 2 023 |
|-------------------------------|----------------------|---------------|-----------------|----------------------------|
| | £ | £ | £ | £ |
| Children's Worker | 4,525 | - | (4,525) | - |
| Relief fund | 5,095 | - | (2,738) | 2,357 |
| Earthquake/Welcome Lebanon | - | 7,293 | (7,293) | - |
| ABC Ireland | - | 6,830 | - | 6,830 |
| Cavan Fund | - | - | - | - |
| | <u>9,620</u> | <u>14,123</u> | <u>(14,556)</u> | <u>9,187</u> |

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

14. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Current assets | 166,494 | 2,357 | 168,851 |
| Creditors less than 1 year | (9,334) | — | (9,334) |
| Net assets | <u>157,160</u> | <u>2,357</u> | <u>159,517</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Current assets | 159,057 | 9,187 | 168,244 |
| Creditors less than 1 year | (5,867) | — | (5,867) |
| Net assets | <u>153,190</u> | <u>9,187</u> | <u>162,377</u> |

Strandtown Baptist Church

Northern Ireland - Charity number 107388

Accounts

Strandtown Baptist Church

Statement of Financial Activities

Year ended 31 December 2023

| | | 2023 | | 2022 | |
|---|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 4 | 293,287 | 14,123 | 307,410 | 301,324 |
| Charitable activities | 5 | — | — | — | 5,472 |
| Total income | | <u>293,287</u> | <u>14,123</u> | <u>307,410</u> | <u>306,796</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 6,7 | <u>321,567</u> | <u>14,556</u> | <u>336,123</u> | <u>291,143</u> |
| Total expenditure | | <u>321,567</u> | <u>14,556</u> | <u>336,123</u> | <u>291,143</u> |
| Net (expenditure)/income and net movement in funds | | | | | |
| | | <u>(28,280)</u> | <u>(433)</u> | <u>(28,713)</u> | <u>15,653</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>181,470</u> | <u>9,620</u> | <u>191,090</u> | <u>175,437</u> |
| Total funds carried forward | | <u>153,190</u> | <u>9,187</u> | <u>162,377</u> | <u>191,090</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

Strandtown Baptist Church

Statement of Financial Position

31 December 2023

| | Note | 2023 £ | 2022 £ |
|---|------|----------------|----------------|
| Current assets | | | |
| Debtors | 11 | 53,736 | 52,795 |
| Cash at bank and in hand | | 114,508 | 146,484 |
| | | <u>168,244</u> | <u>199,279</u> |
| Creditors: amounts falling due within one year | 12 | <u>5,867</u> | <u>8,189</u> |
| Net current assets | | <u>162,377</u> | <u>191,090</u> |
| Total assets less current liabilities | | <u>162,377</u> | <u>191,090</u> |
| Net assets | | <u>162,377</u> | <u>191,090</u> |
| Funds of the charity | | | |
| Restricted funds | | 9,187 | 9,620 |
| Unrestricted funds | | <u>153,190</u> | <u>181,470</u> |
| Total charity funds | 13 | <u>162,377</u> | <u>191,090</u> |

These financial statements were approved by the board of trustees and authorised for issue on 1 October 2024, and are signed on behalf of the board by:



J Harvey
Trustee



L Campbell
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Strandtown Baptist Church

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is Strandtown Baptist Church, 1 Clonallon Court, Belfast, BT4 2AB, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

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 amount receivable or payable including any related transaction costs.

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 239,551 | 14,123 | 253,674 |
| Gift Aid | 53,736 | – | 53,736 |
| | <u>293,287</u> | <u>14,123</u> | <u>307,410</u> |

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

4. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 223,444 | 25,085 | 248,529 |
| Gift Aid | 52,795 | – | 52,795 |
| | <u>276,239</u> | <u>25,085</u> | <u>301,324</u> |

5. Charitable activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Events | – | – | 5,472 | 5,472 |
| | <u>–</u> | <u>–</u> | <u>5,472</u> | <u>5,472</u> |

6. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-----------------|----------------------------|--------------------------|-----------------------------------|
| Church activity | 319,889 | 14,556 | 334,445 |
| Support costs | 1,678 | – | 1,678 |
| | <u>321,567</u> | <u>14,556</u> | <u>336,123</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|-----------------|----------------------------|--------------------------|--------------------------|
| Church activity | 271,178 | 18,465 | 289,643 |
| Support costs | 1,500 | – | 1,500 |
| | <u>272,678</u> | <u>18,465</u> | <u>291,143</u> |

7. Expenditure on charitable activities by activity type

| | Activities undertaken directly | Support costs | Total funds 2023 £ | Total fund 2022 £ |
|------------------|--------------------------------------|---------------|-----------------------------------|-------------------------|
| Church activity | 334,445 | – | 334,445 | 289,643 |
| Governance costs | – | 1,678 | 1,678 | 1,500 |
| | <u>334,445</u> | <u>1,678</u> | <u>336,123</u> | <u>291,143</u> |

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Independent examination fees

| | 2023 | 2022 |
|--|--------------|--------------|
| | £ | £ |
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>1,600</u> | <u>1,500</u> |

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2023 | 2022 |
|--------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | <u>176,878</u> | <u>148,935</u> |

The average head count of employees during the year was 6 (2022: 6).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

Three Trustees, Lee Campbell, Michael Shaw and Jennifer Harvey, were in receipt of remuneration during the year with respect to their roles as Pastor, Assistant Pastor and office manager respectively. Total remuneration paid was £89,803 and pension contributions of £6,511 were made by the charity. No trustees received remuneration for their role as a trustee.

11. Debtors

| | 2023 | 2022 |
|---------------|---------------|---------------|
| | £ | £ |
| Other debtors | <u>53,736</u> | <u>52,795</u> |

12. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Accruals and deferred income | 1,600 | 3,000 |
| Social security and other taxes | <u>4,267</u> | <u>5,189</u> |
| | <u>5,867</u> | <u>8,189</u> |

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

13. Analysis of charitable funds

Unrestricted funds

| | At 1 January 2023 | Income | Expenditure | At 31 December 2023 |
|---------------|----------------------|----------------|------------------|---------------------------|
| | £ | £ | £ | £ |
| General Funds | <u>181,470</u> | <u>293,287</u> | <u>(321,567)</u> | <u>153,190</u> |

| | At 1 January 2022 | Income | Expenditure | At 31 December 2022 |
|---------------|----------------------|----------------|------------------|---------------------------|
| | £ | £ | £ | £ |
| General Funds | <u>172,437</u> | <u>281,711</u> | <u>(272,678)</u> | <u>181,470</u> |

Restricted funds

| | At 1 January 2023 | Income | Expenditure | At 31 December 2023 |
|-------------------------------|----------------------|---------------|-----------------|---------------------------|
| | £ | £ | £ | £ |
| Children's Worker | 4,525 | – | (4,525) | – |
| Relief fund | 5,095 | – | (2,738) | 2,357 |
| Ukraine | – | – | – | – |
| Earthquake/Welcome Lebanon | – | 7,293 | (7,293) | – |
| | – | 6,830 | – | 6,830 |
| | <u>9,620</u> | <u>14,123</u> | <u>(14,556)</u> | <u>9,187</u> |

| | At 1 January 2022 | Income | Expenditure | At 31 December 2022 |
|-------------------------------|----------------------|---------------|-----------------|---------------------------|
| | £ | £ | £ | £ |
| Children's Worker | 3,000 | 11,105 | (9,580) | 4,525 |
| Relief fund | – | 5,095 | – | 5,095 |
| Ukraine | – | 8,885 | (8,885) | – |
| Earthquake/Welcome Lebanon | – | – | – | – |
| | – | – | – | – |
| | <u>3,000</u> | <u>25,085</u> | <u>(18,465)</u> | <u>9,620</u> |

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

14. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Current assets | 159,057 | 9,187 | 168,244 |
| Creditors less than 1 year | <u>(5,867)</u> | <u>–</u> | <u>(5,867)</u> |
| Net assets | <u>153,190</u> | <u>9,187</u> | <u>162,377</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Current assets | 189,659 | 9,620 | 199,279 |
| Creditors less than 1 year | <u>(8,189)</u> | <u>–</u> | <u>(8,189)</u> |
| Net assets | <u>181,470</u> | <u>9,620</u> | <u>191,090</u> |

Strandtown Baptist Church

Management Information

Year ended 31 December 2023

The following pages do not form part of the financial statements.

Strandtown Baptist Church

Detailed Statement of Financial Activities

Year ended 31 December 2023

| | 2023 £ | 2022 £ |
|---|-----------------|----------------|
| Income and endowments | | |
| Donations and legacies | | |
| Donations | 253,674 | 248,529 |
| Gift Aid | <u>53,736</u> | <u>52,795</u> |
| | <u>307,410</u> | <u>301,324</u> |
| | | |
| Charitable activities | | |
| Events | — | <u>5,472</u> |
| | | |
| Total income | <u>307,410</u> | <u>306,796</u> |
| | | |
| Expenditure on charitable activities | | |
| Church activity | | |
| <i>Activities undertaken directly</i> | | |
| Wages and salaries | 176,878 | 148,935 |
| Gifts | 867 | 2,320 |
| Mission | 68,503 | 65,140 |
| Guest Speakers | 285 | 200 |
| XStream | 4,643 | — |
| Establishment expenses | 58,852 | 51,858 |
| Church Events | 3,096 | 1,977 |
| Encounter Expenses | 8,021 | 3,998 |
| Bank Fees | 354 | 267 |
| Staff Training | 1,813 | 4,119 |
| Miscellaneous expenditure | 720 | 804 |
| Ukraine | — | 10,025 |
| Relief | 2,738 | — |
| Welcome churches | 3,800 | — |
| Earthquake appeal | <u>3,875</u> | <u>—</u> |
| | <u>334,445</u> | <u>289,643</u> |
| | | |
| Governance costs | | |
| Governance costs - accountancy fees | <u>1,678</u> | <u>1,500</u> |
| | | |
| Expenditure on charitable activities | <u>336,123</u> | <u>291,143</u> |
| | | |
| Net (expenditure)/income | <u>(28,713)</u> | <u>15,653</u> |

Strandtown Baptist Church

Northern Ireland - Charity number 107388

Annual report

Strandtown Baptist Church

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

| | |
|------------------------------------|--------------------------------------|
| Registered charity name | Strandtown Baptist Church |
| Charity registration number | 107388 |
| Principal office | 1 Clonallon Ct Belfast BT4 2AB |

The trustees

| | |
|---------------|---------------------------|
| C McClenaghan | (Resigned 22 March 2023) |
| D Middleton | (Appointed 20 March 2024) |
| J Fitch | |
| J Harvey | |
| J Murray | (Appointed 22 March 2023) |
| L Campbell | |
| M Shaw | |
| N Boomer | (Resigned 20 March 2024) |
| P Gamble | (Appointed 20 March 2024) |
| W Priestley | |

| | |
|-----------------------------|--|
| Independent examiner | Finegan Gibson Ltd Causeway Tower 9 James Street South Belfast BT2 8DN |
|-----------------------------|--|

Structure, governance and management

The Church Constitution is the governing document which gives Trustees responsibility for overall governance and management of the Church. The Trustees are made up of the Church Elders (nominated and elected by the church membership to serve a five year term and can be re-elected for a second and subsequent terms), the Church Secretary and the Church Treasurer (both nominated and elected by the Church membership to serve a three year term before potentially being re-elected).

The Trustees meet on a quarterly basis while the Elders (being a sub committee of the Trustee Group) meet monthly.

Strandtown Baptist Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Objectives and activities

Strandtown Baptist Church is a local church family seeking to follow Jesus together.

2 Corinthians 3:18 is our theme verse focusing on "being transformed into the image of Christ". We need to focus on the type of people that God wants us to be, rather than the programs, activities and events that we run.

If we want to become more like the Lord Jesus then we need to do what he did. If we want to experience intimacy with our Heavenly Father, enjoy a deep sense of peace and purpose, reach the lost and make an impact for the Kingdom of God, we need to form our lives around Jesus's practices. We believe that we are all called to deny ourselves, take up our cross and follow Jesus by 'going DEEP'. As we move forward, this is what we will be committing to in the life of our church:

- D: Devoted to God's Word
- E: Engaged in the Body of Christ
- E: Examples of Christ in the World
- P: Prioritising Prayer

For more details please visit www.sbchurch.co.uk

Achievements and performance

To achieve our objectives the Church holds Sunday services and other meetings, activities and events both for members and non members who wish to attend. The services, meeting and other gatherings provide a range of opportunities to gather in worship, pray and receive teaching on God's Word. The church also provides a range of services to the local community, such as children's and youth activities, and works with other charities to provide resources to those in need in East Belfast.

Those connected to the church are regularly encouraged to worship UP to God, provide support IN to those in our church family and serve OUT in to our communities, workplaces and beyond.

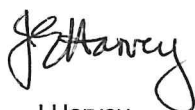
The Church continues to offer online streaming of services giving accessibility to members and others who are unable to join us in person.

The Trustees rejoice in the number of new people who have commenced attending the church in the last year. At the end of the year church membership stood at 224.

Financial review

The net deficit for the year amounted to £28,713 of which £28,280 is attributable to unrestricted reserves which now stand at £153,190. Restricted reserves are £9,187.

The trustees' annual report was approved on 1 October 2024 and signed on behalf of the board of trustees by:



J Harvey
Trustee

L Campbell
Trustee



Strandtown Baptist Church

Northern Ireland - Charity number 107388

Annual return

Strandtown Baptist Church

Independent Examiner's Report to the Trustees of Strandtown Baptist Church

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Strandtown Baptist Church ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement - matter of concern identified

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

We believe that note 10 should disclose the remuneration received by each trustee individually and not in total, as required by the Charities SORP.

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

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

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



Finegan Gibson Ltd
Independent Examiner

Causeway Tower
9 James Street South
Belfast
BT2 8DN

Strandtown Baptist Church

Northern Ireland - Charity number 107388

Accounts

Strandtown Baptist Church

Statement of Financial Activities

Year ended 31 December 2022

| | | 2022 | | 2021 | |
|---|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 4 | 276,239 | 25,085 | 301,324 | 263,436 |
| Charitable activities | 5 | 5,472 | – | 5,472 | 2,041 |
| Investment income | 6 | – | – | – | 108 |
| Total income | | <u>281,711</u> | <u>25,085</u> | <u>306,796</u> | <u>265,585</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 7,8 | 272,678 | 18,465 | 291,143 | 228,517 |
| Total expenditure | | <u>272,678</u> | <u>18,465</u> | <u>291,143</u> | <u>228,517</u> |
| Net income and net movement in funds | | <u>9,033</u> | <u>6,620</u> | <u>15,653</u> | <u>37,068</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 172,437 | 3,000 | 175,437 | 138,369 |
| Total funds carried forward | | <u>181,470</u> | <u>9,620</u> | <u>191,090</u> | <u>175,437</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

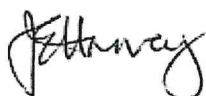
Strandtown Baptist Church

Statement of Financial Position

31 December 2022

| | Note | 2022 £ | 2021 £ |
|---|------|----------------|----------------|
| Current assets | | | |
| Debtors | 12 | 52,795 | 44,104 |
| Cash at bank and in hand | | 146,484 | 132,833 |
| | | <u>199,279</u> | <u>176,937</u> |
| Creditors: amounts falling due within one year | 13 | <u>8,189</u> | <u>1,500</u> |
| Net current assets | | <u>191,090</u> | <u>175,437</u> |
| Total assets less current liabilities | | <u>191,090</u> | <u>175,437</u> |
| Net assets | | <u>191,090</u> | <u>175,437</u> |
| Funds of the charity | | | |
| Restricted funds | | 9,620 | 3,000 |
| Unrestricted funds | | <u>181,470</u> | <u>172,437</u> |
| Total charity funds | 14 | <u>191,090</u> | <u>175,437</u> |

These financial statements were approved by the board of trustees and authorised for issue on 23rd October 2023, and are signed on behalf of the board by:



J Harvey
Trustee



L Campbell
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Strandtown Baptist Church

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is Strandtown Baptist Church, 1 Clonallon Court, Belfast, BT4 2AB, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

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 amount receivable or payable including any related transaction costs.

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 223,444 | 25,085 | 248,529 |
| Gift Aid | 52,795 | – | 52,795 |
| | <u>276,239</u> | <u>25,085</u> | <u>301,324</u> |

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 216,987 | 2,345 | 219,332 |
| Gift Aid | 44,104 | – | 44,104 |
| | <u>261,091</u> | <u>2,345</u> | <u>263,436</u> |

5. Charitable activities

| | Unrestricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Total Funds 2021 £ |
|--------|----------------------------|--------------------------|----------------------------|--------------------------|
| Events | <u>5,472</u> | <u>5,472</u> | <u>2,041</u> | <u>2,041</u> |

6. Investment income

| | Unrestricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Total Funds 2021 £ |
|---------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank Interest | <u>–</u> | <u>–</u> | <u>108</u> | <u>108</u> |

7. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|-----------------|----------------------------|--------------------------|--------------------------|
| Church activity | 271,178 | 18,465 | 289,643 |
| Support costs | 1,500 | – | 1,500 |
| | <u>272,678</u> | <u>18,465</u> | <u>291,143</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|-----------------|----------------------------|--------------------------|--------------------------|
| Church activity | 224,672 | 2,345 | 227,017 |
| Support costs | 1,500 | – | 1,500 |
| | <u>226,172</u> | <u>2,345</u> | <u>228,517</u> |

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

8. Expenditure on charitable activities by activity type

| | Activities undertaken | | Total funds | Total fund |
|------------------|-----------------------|---------------|----------------|----------------|
| | directly | Support costs | 2022 | 2021 |
| | £ | £ | £ | £ |
| Church activity | 289,643 | – | 289,643 | 227,017 |
| Governance costs | – | 1,500 | 1,500 | 1,500 |
| | <u>289,643</u> | <u>1,500</u> | <u>291,143</u> | <u>228,517</u> |

9. Independent examination fees

| | 2022 | 2021 |
|--|--------------|--------------|
| | £ | £ |
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>1,500</u> | <u>1,500</u> |

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2022 | 2021 |
|--------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | <u>148,935</u> | <u>142,078</u> |

The average head count of employees during the year was 6 (2021: 6).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

Three Trustees, Lee Campbell, Michael Shaw and Jennifer Harvey, were in receipt of remuneration during the year with respect to their roles as Pastor, Assistant Pastor and office administrator respectively. Total remuneration paid was £71,738 and pension contributions of £2,870 were made by the charity. No trustees received remuneration for their role as a trustee.

12. Debtors

| | 2022 | 2021 |
|---------------|---------------|---------------|
| | £ | £ |
| Other debtors | <u>52,795</u> | <u>44,104</u> |

13. Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Accruals and deferred income | 3,000 | 1,500 |
| Social security and other taxes | <u>5,189</u> | <u>–</u> |
| | <u>8,189</u> | <u>1,500</u> |

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

14. Analysis of charitable funds

Unrestricted funds

| | At 1 January 2022 £ | Income £ | Expenditure £ | At 31 December 2022 £ |
|---------------|---------------------------|----------------|------------------|--------------------------------|
| General Funds | <u>172,437</u> | <u>281,711</u> | <u>(272,678)</u> | <u>181,470</u> |

| | At 1 January 2021 £ | Income £ | Expenditure £ | At 31 December 2021 £ |
|---------------|---------------------------|----------------|------------------|--------------------------------|
| General Funds | <u>135,369</u> | <u>263,240</u> | <u>(226,172)</u> | <u>172,437</u> |

Restricted funds

| | At 1 January 2022 £ | Income £ | Expenditure £ | At 31 December 2022 £ |
|-------------------|---------------------------|---------------|------------------|--------------------------------|
| Children's Worker | 3,000 | 11,105 | (9,580) | 4,525 |
| Comber Baptist | – | – | – | – |
| Relief fund | – | 5,095 | – | 5,095 |
| Ukraine | – | 8,885 | (8,885) | – |
| | <u>3,000</u> | <u>25,085</u> | <u>(18,465)</u> | <u>9,620</u> |

| | At 1 January 2021 £ | Income £ | Expenditure £ | At 31 December 2021 £ |
|-------------------|---------------------------|--------------|------------------|--------------------------------|
| Children's Worker | 3,000 | – | – | 3,000 |
| Comber Baptist | – | 2,345 | (2,345) | – |
| Relief fund | – | – | – | – |
| Ukraine | – | – | – | – |
| | <u>3,000</u> | <u>2,345</u> | <u>(2,345)</u> | <u>3,000</u> |

Strandtown Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Current assets | 189,659 | 9,620 | 199,279 |
| Creditors less than 1 year | (8,189) | – | (8,189) |
| Net assets | <u>181,470</u> | <u>9,620</u> | <u>191,090</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Current assets | 173,937 | 3,000 | 176,937 |
| Creditors less than 1 year | (1,500) | – | (1,500) |
| Net assets | <u>172,437</u> | <u>3,000</u> | <u>175,437</u> |

Strandtown Baptist Church

Northern Ireland - Charity number 107388

Annual report

CHARITY REGISTRATION NUMBER: 107388

Strandtown Baptist Church
Unaudited Financial Statements
31 December 2022

Finegan Gibson Ltd
Chartered accountants
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Strandtown Baptist Church

Financial Statements

Year ended 31 December 2022

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| Trustees' annual report | 1 |
| Independent examiner's report to the trustees | 3 |
| Statement of financial activities | 4 |
| Statement of financial position | 5 |
| Notes to the financial statements | 6 |
| The following pages do not form part of the financial statements | |
| Detailed statement of financial activities | 14 |
| Notes to the detailed statement of financial activities | 15 |

Strandtown Baptist Church

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

| | |
|------------------------------------|--------------------------------------|
| Registered charity name | Strandtown Baptist Church |
| Charity registration number | 107388 |
| Principal office | 1 Clonallon Ct Belfast BT4 2AB |

The trustees

A Coles
C McClenaghan
J Fitch
J Harvey
L Campbell
M Shaw
N Boomer
W Priestley

| | |
|-----------------------------|--|
| Independent examiner | Finegan Gibson Ltd Causeway Tower 9 James Street South Belfast BT2 8DN |
|-----------------------------|--|

Structure, governance and management

The Church Constitution is the governing document which gives Trustees responsibility for overall governance and management of the Church. The Trustees are made up of the Church Elders (nominated and elected by the church membership to serve a five year term and can be re-elected for a second and subsequent terms), the Church Secretary and the Church Treasurer (both nominated and elected by the Church membership to serve a three year term before potentially being re-elected).

The Trustees meet on a quarterly basis while the Elders (being a sub committee of the Trustee Group) meet monthly.

Strandtown Baptist Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

Strandtown Baptist Church is a local church family seeking to follow Jesus together.

2 Corinthians 3:18 is our theme verse focusing on "being transformed into the image of Christ". We need to focus on the type of people that God wants us to be, rather than the programs, activities and events that we run.

If we want to become more like the Lord Jesus then we need to do what he did. If we want to experience intimacy with our Heavenly Father, enjoy a deep sense of peace and purpose, reach the lost and make an impact for the Kingdom of God, we need to form our lives around Jesus's practices. We believe that we are all called to deny ourselves, take up our cross and follow Jesus by 'going DEEP'. As we move forward, this is what we will be committing to in the life of our church:

D: Devoted to God's Word

E: Engaged in the Body of Christ

E: Examples of Christ in the World

P: Prioritising Prayer

For more details please visit www.sbchurch.co.uk

Achievements and performance

To achieve our objectives the Church holds Sunday services and other meetings, activities and events both for members and non members who wish to attend. The services, meeting and other gatherings provide a range of opportunities to gather in worship, pray and receive teaching on God's Word. The church also provides a range of services to the local community, such as children's and youth activities, and works with other charities to provide resources to those in need in East Belfast.

Those connected to the church are regularly encouraged to worship UP to God, provide support IN to those in our church family and serve OUT in to our communities, workplaces and beyond.

During the recent Covid pandemic, a number of our services were streamed online so that we could continue to meet together even when it was not possible to be physically together. Since the easing of lockdown restrictions, Sunday and other services and meetings have resumed but online streaming has continued, giving accessibility to members and others who are unable to join us in person.

The Trustees rejoice in the number of new people who have commenced attending the church in the last year. At the end of the year church membership stood at 225.

Financial review

The net gain for the year amounted to £15,653 of which £9,033 is attributable to unrestricted reserves which now stand at £181,470. Restricted reserves are £9,620.

The trustees' annual report was approved on ^{23rd October 2023} and signed on behalf of the board of trustees by:



J Harvey
Trustee



L Campbell
Trustee

Strandtown Baptist Church

Northern Ireland - Charity number 107388

Annual return

Strandtown Baptist Church

Independent Examiner's Report to the Trustees of Strandtown Baptist Church

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Strandtown Baptist Church ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement - matter of concern identified

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

We believe that note 11 should disclose the remuneration received by each trustee individually and not in total, as required by the Charities SORP.

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

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

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



Finegan Gibson Ltd
Independent Examiner

Causeway Tower
9 James Street South
Belfast
BT2 8DN