

Cullybackey Elim Pentecostal Church

Northern Ireland · Charity number 107452

Details

Status Received

Registered 2020-04-27

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

Contact

Address 62 Shellinghill Road
Cullybackey
Ballymena
BT42 1nr
BT42 1NR

Phone 028 25881896

Email cullybackeyepc@outlook.com

Website www.cullybackeyelim.com

Activities

Purposes: The principal purpose of Cullybackey Elim Church is the advancement of the Christian faith according to Biblical principles

What the charity does: The prevention or relief of poverty, The advancement of religion, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, Other charitable purposes

How the charity works: Community development, Counselling/support, Cross-border/cross-community, Education/training, General charitable purposes, Human rights/equality, Overseas aid/famine relief, Relief of poverty, Religious activities, Sport/recreation, Volunteer development, Welfare/benevolent, Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse), Adult training, Children (5-13 year olds), Ex-offenders and prisoners, General public, Hiv/aids, Homelessness, Men, Mental health, Older people, Overseas/developing countries, Parents, Preschool (0-5 year olds), Sexual orientation, Unemployed/low income, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£274,317	£199,480	£-1,200	0
2024-12-31	£206,318	£203,099	£0	0

Trustees

Name	Role	Appointed
Alister Dunlop		
Mr Alistair Gordon		
Mr Stephen Spence		
Philip Brown		
Robert Swann		
Robin Gordon		
Samuel Hutchinson		

Cullybackey Elim Pentecostal Church

Northern Ireland - Charity number 107452

Accounts

CULLYBACKEY ELIM PENTECOSTAL CHURCH

**Trustees Annual Report and Financial Statements
for the year ended 31st December 2025**

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report of the charity for the year ended 31 December 2025.

PURPOSE

The principal purpose of Cullybackey Elim Pentecostal Church is the advancement of the Christian faith according to Biblical principles.

PUBLIC BENEFIT STATEMENT, OBJECTIVES AND ACTIVITIES

The benefit that flows from the purpose of Cullybackey Elim Pentecostal Church "the advancement of the Christian faith according to Biblical principles" is that religion is advanced through the Christian Gospel. The moral framework of the Christian Gospel promotes benefits in people's lives, enhancing integrity and good citizenship. Another benefit is that people benefit from the relief provided through the charitable giving supported by Cullybackey Elim Church in furtherance of and consistent with the statement of belief. A collateral benefit of the purpose is that the Gospel of Christ affects all in enhancing their moral character and giving them a sense of altruism in helping others. Another benefit is the availability of a suitable Church building environment in which the congregation can grow and develop in ministry for the glory of God. The benefits of our organisation are evidenced through formal and informal feedback, verbally, by letter, and electronically (through social media, email etc.) from our members, their families, parents of the young people who attend our youth meetings, and the wider public who are ministered to in various ways, including experiential "face to face" and social media and internet. We believe that no harm can come from the purpose of the charity. The beneficiaries are the general public of all age groups and sections of society from the communities in which we live and work. The only private benefit flowing from our purpose is the engaging of the Minister of the Church in a self-employed role, who receives a monthly allowance as a result of his fulltime position. There is also a payment made to our drop-in centre manager temporarily. However, this is incidental and necessary in order to further our advancement of religion charitable purpose. There are no other private benefits, as all of our activities are open to the general public and advertised freely to them.

Cullybackey Elim Church will engage in a range of ministries that will vary from time to time, with ministries being initiated, expanded, or closed as appropriate. Ministries may include:- Regular public worship, prayer, Bible study, preaching and teaching. Evangelism and mission locally, regionally, nationally and internationally. Teaching, encouragement, welcome and inclusion of young people. Nurture and growth of Christian disciples. Education and training for Christian and community service. Giving and encouraging pastoral care. Supporting and encouraging charitable social action in the United Kingdom and abroad to encourage relationships with and support of other Christians. Observance of the 2 ordinances of Believer's baptism and the Lord's Supper as stated in our 'Declaration of Beliefs'. Engaging with and encouraging all age groups and sections of society. Financial and practical help and support of those in need as per the Christian ethos.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT cont'd

ACHIEVEMENTS AND PERFORMANCE

The Trustees have had regard to the Charity Commission for Northern Ireland's guidance on provision of public benefit and are confident that the Church fully satisfied this requirement during the year 2025 through its activities.

Cullybackey Elim Pentecostal Church, entered into the year 2025, seeking to bring honour to Our Great God and to promote and uplift the name of his precious Son, The Lord Jesus Christ.

The Church has continued to see encouraging growth during 2025. With high numbers of people attending the services, many of whom have become Church members. Sunday morning services continue, between 11:30am and 1:00pm. Our Sunday evening Gospel services commence at 6:00pm through to 7:00pm.

Children's Church continues as normal, with the children going out, during the morning service, and is aimed at teaching young people the values of the Christian faith. **Bible Class** commences at 11.00am, the young people then join the main Church service at 11.45am.

S.C.A.T.E. (children's outreach to Cullybackey village) continues each Tuesday evening from 7pm to 8pm.

Youth Club and **Youth Fellowship** take place on alternate Friday evenings from 7:30pm to 9:30pm.

Young Adults meet twice monthly on Sunday evenings from 7:30pm to 10:00pm and cater for 18- to 30-year-olds.

Overflow runs bimonthly and takes place after the pm Sunday Service, where Folks are invited to stay or join us for a time of praise and worship. It is open to all ages.

Ministry - In his short time as our Church leader, Pastor Trevor Gillanders, has worked tirelessly to promote and encourage Gospel outreach in the Cullybackey community and surrounding district. During the year he has taken several Missions in and around the local area, including a two-week Tent Mission in the Ballymena/Broughshane area. Trevor and his wife Esther also led a group from Our Church to Uganda in July 2025. All those involved were greatly blessed.

The Church now has the ability to record and livestream all services. This has commenced with livestreaming of both Sunday services on a subscription-based service on YouTube, where live viewing is only available to individuals who have applied and been issued with an appropriate link to enable them to access the live content. The video of both services is available for all immediately after each service has ended, both directly on YouTube and via the link on the Media page on the Church website.

Audio only is still available to listen to and download on all digital devices from the Media page on the Church website, which is accessible from Sunday evening.

On Sunday the 19th of January 2025 Pastor Matthew Balfour was installed as Our **Minister in Training**. This is a first for Cullybackey Elim Church and we are so please to have Pastor Matthew join the Ministry Team.

Internship – In September 2025 Andrew Cotter commenced a three-year internship at Elim Bible College. The church will seek to support Andrew in this venture.

Men's Fellowship meetings commenced on Wednesday the 5th February under the title "Men behaving Daddy". These meetings continued on a monthly basis throughout the year, with various speakers and activities.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT cont'd

ACHIEVEMENTS AND PERFORMANCE cont'd

Ladies fellowship meetings are organised on the third Wednesday of each month. These meetings are well attended and are complimented with a guest speaker each night. A Ladies conference took place in our Church on Saturday the 21st of June. An address was given by Beverly Bamford. Lunch was served afterwards.

Holiday Bible Club commenced on the evening of Monday the 5th of August to Friday the 9th of August. Lots of children attended this event each evening with the guest speaker being Pastor Gillanders. A BBQ for children and parents was arranged for the last evening and was very well supported.

Despising the Shame - This is a new ministry to our Church, led by members, Ric and Karen Wilton, who are very experienced in ministering to vulnerable people. Several meetings were held in the Church during 2025 and were very well attended. Many folks were ministered to and very much appreciated the warmth, love and atmosphere of the Church setting.

Care and Share - Another new weekly ministry commenced Wednesday 15th October 2025 from 2pm to 5pm. Meeting in the Church Hall Foyer. Tea/coffee/chat. Ministering to the needs of the bereaved, lonely and burdened in our village.

Oasis - Yet again another new ministry commenced Wednesday 22nd October 2025. Meeting once a month from 8pm to 9pm, and ministering to vulnerable adults, some of whom attend our Church, and others from the surrounding area.

Initial reports from all Church departments have been extremely encouraging. We thank those Departmental Heads/ Leaders/Helpers, who give of their talent and time to enable these important ministries to go ahead throughout the year. The midweek prayer meeting and Bible study also continues and takes place each Thursday evening from 8pm to 9:30pm.

A meeting for Trustees was held in the Church on the 5th of May 2026. During this meeting the 2025 Trustees report was read, discussed, finalised and passed. **The Annual General Meeting** was held on 22nd of May 2025. A Treasurers report was given for the year 2024 at the AGM, which was well attended by Church members. During this meeting Elders and Deacons were elected into Church Service.

On the 25th of April 2025 after a stay in Hospital we learned of the sad passing of our esteemed member and Church Secretary for many years, Mr James Dunlop. Jimmy will be sorely missed by everyone. We extend our sympathy to his wife Edith and the family.

Pastoral care and support for those who suffered bereavement within the Church family was carried out and where possible visitation of the sick in homes or in hospital continued during 2025.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

Charity name: Cullybackey Elim Pentecostal Church.

Church Address: 62, Shellinghill Road, Cullybackey. BT42 1NR.

Website: www.cullybackeyelim.com

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT cont'd

TRUSTEES

The Charity Trustees are made up from members of the Church Oversight who are currently Elders or deacons and also three retired Elders. One of which, Alister Dunlop, is at this time serving in overseas missions.

INDUCTION AND TRAINING OF TRUSTEES

Following appointment each newly appointed Trustee receives an Induction Pack containing copies of Charity Commission for Northern Ireland publications: Running Your Charity. Trustees are also encouraged to access further information available on the Charity Commission for Northern Ireland website.

The Trustees in office at 31 December 2025 and the date of signing this report were:

Mr James Dunlop (Elder)	Church Secretary	(deceased 25 th April 25)
Mr Robin Gordon (Retired Elder)		
Mr Robert Swann (Elder)		
Mr Alister Dunlop (Retired Elder)	Currently on overseas missions	
Mr Stephen Spence (Deacon)		
Mr Alistair Gordon (Elder)		
Mr Samuel Hutchinson (Retired Elder)		
Mr Philip Brown (Elder)	Church Treasurer/Safeguarding Officer	

PAYMENTS TO TRUSTEES

No Trustee received payment for undertaking trustee duties. Where Trustees purchase items on behalf of the Charity these costs may be re-imbursed.

CUSTODIAN TRUSTEES

Premises owned by the Church are held under trust by "Custodian Trustees" whose sole function is to hold the property assets of the Church. Custodian Trustees do not serve on Oversight unless also elected to an Office of Elder or Deacon.

ADVISORS

Bankers:	Ulster Bank, 49, Wellington Street, Ballymena. BT43 6AD.
Independent Examiner:	James Gillespie, Stevenson & Wilson Chartered Accountants, 22-30 Broadway Ave, Ballymena. BT43 7AA.
Insurance Adviser:	Congregational, Integra Insurance Solutions Ltd, Currer House, Currer Street, Bradford. BD1 5BA.
Solicitors:	Anderson Agnew & Co. 14, Mill Street, Ballymena. BT43 5AE.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT cont'd

STRUCTURE, GOVERNANCE AND MANAGEMENT

Cullybackey Elim Pentecostal Church is constituted by a Trust Deed dated the 6th of February 1988 as an unincorporated association and is an independent Fellowship with no affiliations to any other Church or Association. It is governed by its Constitution which was formally adopted on the 10th of May 2013.

Cullybackey Elim Pentecostal Church is registered with The Charity Commission for Northern Ireland, number NIC 107452.

MANAGEMENT

The Oversight would usually meet once a month to discuss the day to day running of the Church, and to make decisions concerning the regular activities within the Church and also outreach programs.

Reports from all the various Church departments are conveyed to Church members via the Annual General Meeting, when a financial report is also presented. Matters requiring a Church Members Meeting, other than the appointment of Pastors, are on the basis of a simple majority vote. In the event of a tie, the Chairman of the Church Members Meeting has a casting vote. Approval of a Church Members Meeting is required for significant projects, such as building programmes or prior to commencing any major new undertaking.

Volunteers play a key role in the various Departments of the Church. It would be difficult to quantify the significance of this support as much of the work is done behind the scenes. However, Cullybackey Elim Pentecostal Church could not function in the way that it does without the enormous support of these faithful workers.

RISK MANAGEMENT

The Trustees have conducted an assessment of the risks to which the Charity is exposed and have reviewed systems and procedures to mitigate such risks. Risk assessment covering fire, health & safety and the safeguarding of children, young people and vulnerable adults is an ongoing concern and is reviewed at least annually or before any new major undertaking. Two Trustees act as Health & Safety Officer and Safeguarding Officer.

DATA PROTECTION

Cullybackey Elim Pentecostal Church is registered with the Information Commissioners Office. Church membership records are encrypted and held by the Church Secretary with encrypted backups stored separately. Personal information held, in addition to membership records, relate to the activities conducted by each department and is disposed of securely when no longer required. The Trustees are satisfied that the levels of information held by each department are appropriate to fulfil the need to operate in accordance with both GDPR and the Church's Child Protection Policies.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT cont'd

DATA PROTECTION

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FINANCIAL REVIEW

The church is funded by voluntary gifts and donations and use is made of Gift Aid and the Gift Aid Small Donations Scheme. The church does not seek funds from other sources.

Income for the year amounted to £274,317 (2024: £206,318). Expenditure in the year amounted to £199,480 (2024: £156,037). Both income and expenditure increased as a reflection of the continued growth of the church during the year, and the church's new charitable commitment of funding in Uganda.

The Church uses Restricted and Unrestricted Funds in its accounting policies. Restricted Funds are used for money donated to the Church for specific purposes e.g. Missions, Youth Ministries etc. Unrestricted Funds from general offerings are used for all other purposes. Any shortfalls in the Restricted Funds are made up by transfers from the Unrestricted Fund.

RESERVES POLICY

A policy on reserves has been reviewed and agreed by the Trustees. The income of the Church is stable and the risk associated with any sudden significant reduction of income is regarded as unlikely. In the event of an unexpected financial need the Trustees are confident that Church members would respond accordingly. The Trustees are satisfied that a figure equating to approximately six months expenditure is an appropriate level of reserve balance at the present time. Cash balance at year end exceeded the level of Reserve required.

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

Cullybackey Elim Pentecostal Church does not hold any funds as custodian trustee on behalf of others.

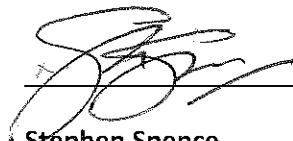
SIGNED ON BEHALF OF TRUSTEES BY:



Philip Brown

Trustee and Treasurer

Date: 8th May 2026



Stephen Spence

Trustee

Date: 8th May 2026

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CULLYBACKEY ELIM PENTECOSTAL CHURCH

I report on the accounts of Cullybackey Elim Pentecostal Church for the year ended 31st December 2025, which are set out on pages 7 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 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.



James Gillespie (F.C.A.)
Stevenson and Wilson
Chartered Accountants
Date: 8th May 2026

22-30 Broadway Avenue
Ballymena
BT43 7AA

CULLYBACKEY ELIM PENTECOSTAL CHURCH

STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income from:					
Donations and legacies	2	199,326	-	199,326	176,381
Charitable activities	3	-	65,637	65,637	22,691
Investment income	4	3,993	-	3,993	4,113
Other income	5	2,834	2,527	5,361	3,133
Total income		206,153	68,164	274,317	206,318
Expenditure on:					
Charitable activities	6	125,299	48,868	174,167	148,347
Other expenditure	7	25,313	-	25,313	7,690
Total expenditure		150,612	48,868	199,480	156,037
Net income		55,541	19,296	74,837	50,281
Transfers between funds		-	-	-	-
Net movement in funds		55,541	19,296	74,837	50,281
Reconciliation of funds:					
Total funds brought forward		285,372	3,795,165	4,080,537	4,030,256
Total funds carried forward		340,913	3,814,461	4,155,374	4,080,537

CULLYBACKEY ELIM PENTECOSTAL CHURCH

BALANCE SHEET AS AT 31ST DECEMBER 2025

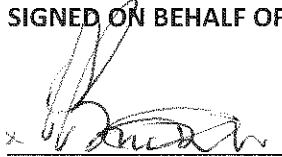
	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Fixed assets:					
Tangible assets	9	123,594	4,022,875	4,146,469	3,932,494
Total fixed assets		123,594	4,022,875	4,146,469	3,932,494
Current assets					
Debtors and prepayments	10	6,537	-	6,537	5,564
Cash at bank and in hand	11	211,982	19,296	231,278	143,499
Total current assets		218,519	19,296	237,815	149,063
Current liabilities					
Creditors due within one year	12	1,200	-	1,200	1,020
Total current liabilities		1,200	-	1,200	1,020
Net current assets		217,319	19,296	236,615	148,043
Total net assets		340,913	4,042,171	4,383,084	4,080,537

CULLYBACKEY ELIM PENTECOSTAL CHURCH

BALANCE SHEET AS AT 31ST DECEMBER 2025 (cont'd)

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Funds of the charity					
Unrestricted funds	13	340,913	-	340,913	285,372
Restricted funds	13	-	4,042,171	4,042,171	3,795,165
Total charity funds		340,913	4,042,171	4,383,084	4,080,537
		=====	=====	=====	=====

SIGNED ON BEHALF OF TRUSTEES BY:



Philip Brown
Trustee and Treasurer
Date: 8th May 2026



Stephen Spence
Trustee
Date: 8th May 2026

CULLYBACKEY ELIM PENTECOSTAL CHURCH

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2025

	Total Funds 2025	Total Funds 2024
	£	£
Cash flow from operating activities		
Net incoming resources before interest	70,844	46,168
Depreciation	13,735	-
Increase in debtors and prepayments	(973)	-
Increase in creditors and accruals	180	-
	-----	-----
Net cash inflow from incoming resources	83,786	46,168
Return on investments and servicing of finance		
Interest received	3,993	4,113
Capital expenditure		
Purchase of tangible fixed assets	-	(47,062)
Net increase in cash for the year	87,779	3,219
Cash and cash equivalents at the beginning of the year	143,499	140,280
	-----	-----
Cash and cash equivalents at the end of the year	231,278	143,499
	=====	=====

CULLYBACKEY ELIM PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

Cullybackey Elim Pentecostal Church is a registered charity (NIC107452) and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

(i) Donations received

Donations are accounted for gross when received. Fixed asset gifts in kind are recognised when receivable and are included at fair value.

(ii) Gift aid

Gift aid income is accrued in respect of charitable donations already received.

(iii) Investment income

Investment income is included in the accounts in the year in which it is receivable.

c Expenditure recognition

All expenditure is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

(i) Support costs

Support costs are those that assist the work of the church but do not directly represent charitable activities and include office costs and governance cost. Where support costs cannot be directly attributed to particular headings they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources. This represents direct expenditure on the governance of the church. Most of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers for their service.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS 31ST DECEMBER 2025 (cont'd)

1. ACCOUNTING POLICIES (cont'd)

d Fixed assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are initially recognised at cost, or for donated assets, at a reasonable estimate of their value on receipt.

Valuation of the Church and Church Hall buildings is reviewed annually and is re-valued in accordance with insurance valuation.

e Depreciation

Depreciation has been provided on all fixed assets, other than the Church and Church Hall buildings and manse, to write off the cost on a straight-line basis over their expected useful life, at the following rates:

Equipment, fixtures and fittings	10%
----------------------------------	-----

No depreciation will be provided on the Church and Church Hall buildings as their estimated residual value is not expected to be less than the carrying value, and their remaining useful life currently exceeds 50 years.

The fair value of all tangible fixed assets will be reviewed by the Trustees annually.

f Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

g Employee benefits

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in an independently administered fund.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS 31ST DECEMBER 2025 (cont'd)

1. ACCOUNTING POLICIES (cont'd)

h Preparation of accounts on a going concern basis

The Church generally meets its day-to-day workings capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the incoming year and based on these are satisfied that the Church has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Recorded giving:				
Donations and gifts	180,909	-	180,909	157,083
Gift Aid on donations and gifts	18,417	-	18,417	19,298
	-----	-----	-----	-----
	199,326	-	199,326	176,381
	=====	=====	=====	=====

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
General church activities	-	265	265	-
Mission income	-	63,097	63,097	21,429
Associated Gift Aid	-	2,275	2,275	1,262
	-----	-----	-----	-----
	-	65,637	65,637	22,691
	=====	=====	=====	=====

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Deposit interest	3,993	-	3,993	4,113
	=====	=====	=====	=====

CULLYBACKEY ELIM PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS 31ST DECEMBER 2025 (cont'd)

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Other income	2,834	2,527	5,361	3,133
	-----	-----	-----	-----
	2,834	2,527	5,361	3,133
	=====	=====	=====	=====

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Ministry and support staff costs	71,871	-	71,871	41,164
Utilities	13,497	-	13,497	12,265
Event and catering expenses	1,927	-	1,927	2,143
General church activity expenses	7,636	-	7,636	7,054
Stationery and teaching materials	14,095	-	14,095	14,516
Repairs and maintenance	16,273	-	16,273	34,739
Donations and gifts	-	48,868	48,868	36,466
	-----	-----	-----	-----
	125,299	48,868	174,167	148,347
	=====	=====	=====	=====

7. OTHER EXPENSES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Governance costs	1,836	-	1,836	1,449
Miscellaneous expenses	9,742	-	9,742	6,241
Depreciation	13,735	-	13,735	-
	-----	-----	-----	-----
	25,313	-	25,313	7,690
	=====	=====	=====	=====

CULLYBACKEY ELIM PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS 31ST DECEMBER 2025 (cont'd)

8. EMPLOYEES

Employment Costs	Total 2025	Total 2024
	£	£
Wages and salaries	69,336	41,164
	-----	-----
	69,336	41,164
	=====	=====

Number of Employees

The average number of employees during the year was:

	2025	2024
Average number of employees	2	1
	=====	=====

There were no employees in receipt of employee benefits in excess of £60,000.

The Pastor received remuneration, expenses allowance and pension contributions totalling £42,714 (2024: £41,164) in respect of his services as Pastor.

The only amounts paid to the Trustees were for out-of-pocket expenses.

The Church pays pension contributions for its Pastor and Trainee Pastor to the National Employment Savings Trust, a defined contribution scheme, which is not contracted out of the State second pension. The scheme is a multi-employer scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the church.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS 31ST DECEMBER 2025 (cont'd)

9. TANGIBLE FIXED ASSETS

	Church buildings	Equipment, fixtures and fittings	Total
	£	£	£
Cost/valuation			
As at 1 st January 2025	3,795,165	200,095	3,995,260
Additions	-	-	-
Revaluation	227,710	-	227,710
	-----	-----	-----
As at 31st December 2025	4,022,875	200,095	4,222,970
	-----	-----	-----
Depreciation			
As at 1 st January 2025	-	62,766	62,766
Charge for the year	-	13,735	13,735
	-----	-----	-----
As at 31st December 2025	-	76,501	76,501
	-----	-----	-----
Net Book Value			
As at 31st December 2025	4,022,875	123,594	4,146,469
	=====	=====	=====
As at 31 st December 2024	3,795,165	137,329	3,932,494
	=====	=====	=====

The assets of the Church comprise:

- Church and hall buildings, and their contents

During the year ended 31st December 2025, depreciation has been provided on all fixed assets, other than the Church and Church Hall buildings. No depreciation will be provided on the Church and Church Hall buildings as their estimated residual value is not expected to be less than the carrying value, and their remaining useful life currently exceeds 50 years.

The fair value of all tangible fixed assets will be reviewed by the Trustees annually.

10. DEBTORS AND PREPAYMENTS

	2025	2024
	£	£
Gift aid rebates due	5,843	4,909
Prepayments	694	655
	-----	-----
	6,537	5,564
	=====	=====

CULLYBACKEY ELIM PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS 31ST DECEMBER 2025 (cont'd)

11. CASH AT BANK AND IN HAND

	2025	2024
	£	£
Cash at bank and in hand	231,278	143,499
	=====	=====

12. CREDITORS DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals	1,200	1,020
	=====	=====

13. FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	Balance at start	Income	Costs	Surplus/ (deficit)	Revaluation	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account	285,372	206,153	(150,612)	55,541	-	340,913
	-----	-----	-----	-----	-----	-----
	285,372	206,153	(150,612)	55,541	-	340,913
	-----	-----	-----	-----	-----	-----
Restricted Funds						
General Account	3,795,165	68,164	(48,868)	19,296	227,710	4,042,171
	-----	-----	-----	-----	-----	-----
	3,795,165	68,164	(48,868)	19,296	227,710	4,042,171
	-----	-----	-----	-----	-----	-----
OVERALL TOTALS	4,080,537	274,317	(199,480)	74,837	227,710	4,383,084
	=====	=====	=====	=====	=====	=====

Analysis of closing funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Fixed assets	123,594	4,022,875	4,146,469	3,932,494
Current assets	218,519	19,296	237,815	149,063
Current liabilities	(1,200)	-	(1,200)	(1,020)
	-----	-----	-----	-----
Total funds	340,913	4,042,171	4,383,084	4,080,537
	=====	=====	=====	=====

CULLYBACKEY ELIM PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS 31ST DECEMBER 2025 (cont'd)

15. RELATED PARTY TRANSACTIONS

None of the trustees received any remuneration, only reimbursements for out-of-pocket expenses incurred in connection with their duties.

There were no other related party transactions.

16. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATION UNCERTAINTY

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

17. PENSIONS

The Church pays pension contributions for its Pastor and Trainee Pastor to the National Employment Savings Trust, a defined contribution scheme, which is not contracted out of the State second pension. The scheme is a multi-employer scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the church. Therefore, in accordance with FRS102 Section 28, the scheme is accounted for as a defined contribution scheme.

All employees are eligible to join the Scheme.

18. CHARITABLE FUNDING COMMITMENTS

At 31st December 2025 the Church had charitable funding commitments of £17,351 (31st December 2024: none).

Cullybackey Elim Pentecostal Church

Northern Ireland - Charity number 107452

Accounts

Charity Name

Charity No.

Cullybackey Elim Pentecostal Church

NIC107452

Receipts and payments accounts

For the period from

01/01/2024

To

31/12/2024

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
General Donations	173,381	3,000	-	176,381	122,768
Restricted Donations	-	22,691	-	22,691	17,340
Charitable Activity - Other	-	-	-	-	-
Other Trading Activity	3,133	-	-	3,133	3,651
Grant	-	-	-	-	-
Investment	4,113	-	-	4,113	2,589
A1 Sub total (Gross income for the Annual Return)	180,627	25,691	-	206,318	146,348
A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).					
	-	-	-	-	-
A2 Sub total	-	-	-	-	-
Total receipts	180,627	25,691	-	206,318	146,348
A3 Payments					
Ministry and Support Costs	41,164	-	-	41,164	36,155
Utilities	12,265	-	-	12,265	9,421
Events and Catering Expenses	2,143	-	-	2,143	3,982
Stationery and Teaching Materials	11,516	3,000	-	14,516	11,837
Donation to Missions and Charities	-	36,466	-	36,466	24,885
Congregation Running Costs	13,295	-	-	13,295	6,172
Repairs and Maintenance	34,739	-	-	34,739	7,097
Capital expenditure	-	-	-	-	-
Governance Costs	1,449	-	-	1,449	1,315
A3 Sub total	116,571	39,466	-	156,037	100,864
A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance)					
Equipment purchased	47,062	-	-	47,062	18,074
A4 Sub total	47,062	-	-	47,062	18,074
Total payments	163,633	39,466	-	203,099	118,938
Net of receipts/(payments)	16,994	- 13,775	-	3,219	27,410
A5 Transfers between funds	- 13,775	13,775	-	-	-
A6 Cash funds last year end	140,279	-	-	140,279	112,869
Cash funds this year end	143,498	-	-	143,498	140,279

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	Bank Account- Post Office Savings Account	-	-	-	-	1,866
	Bank Account- Ulster Bank Current Account	72,038	-	-	72,038	43,530
	Bank Account- Ulster Bank Business Reserve	6,644	-	-	6,644	33,077
	Bank Account- Progressive B S 1 Yr Bond	64,816	-	-	64,816	61,806
	Total cash funds	143,498	-	-	143,498	140,279
	(agree balances with receipts and payments account(s))	OK	OK	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets	Gift Aid Rebate	4,909	-	-	4,909	5,170
	Prepayments	655	-	-	655	585
		-	-	-	-	-
		-	-	-	-	-
				Total	5,564	5,755

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B3 Investment assets			-	-	-
			-	-	-
			-	-	-
			-	-	-
		Total	-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B4 Assets retained for the charity's own use	Church Buildings	Restricted	-	3,795,165	3,388,540
	Equipment, fixtures and fittings	Unrestricted	-	137,329	122,615
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			Total	-	3,932,494

Categories	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
B5 Liabilities	Accruals	Unrestricted		1,020	990
				-	-
				-	-
				-	-
			Total		1,020

Signed by one or two trustees on behalf of all the trustees

Signature



Print Name

Philip Brown

Robert Swann

Date of approval

17/04/2025

17/04/2025

Cullybackey Elim Pentecostal Church

Northern Ireland - Charity number 107452

Accounts

Charity Name

Charity No.

Cullybackey Elim Pentecostal Church

NIC107452

Receipts and payments accounts

For the period from	01/01/2023	To	31/12/2023
---------------------	-------------------	----	-------------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
General Donations	119,768	3,000	-	122,768	60,703
Restricted Donations	-	17,340	-	17,340	10,317
Charitable Activity - Other	-	-	-	-	-
Other Trading Activity	3,651	-	-	3,651	2,752
Grant	-	-	-	-	-
Investment	2,589	-	-	2,589	131
A1 Sub total (Gross income for the Annual Return)	126,008	20,340	-	146,348	73,903
A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).					
	-	-	-	-	-
A2 Sub total	-	-	-	-	-
Total receipts	126,008	20,340	-	146,348	73,903
A3 Payments					
Ministry and Support Costs	36,155	-	-	36,155	-
Utilities	9,421	-	-	9,421	9,461
Events and Catering Expenses	3,982	-	-	3,982	43
Stationery and Teaching Materials	8,837	3,000	-	11,837	6,218
Donation to Missions and Charities	-	24,885	-	24,885	20,989
Congregation Running Costs	6,172	-	-	6,172	3,469
Repairs and Maintenance	7,097	-	-	7,097	2,813
Purchase of Equipment	-	-	-	-	-
Governance Costs	1,315	-	-	1,315	222
A3 Sub total	72,979	27,885	-	100,864	43,215
A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance)					
Equipment purchased	18,074	-	-	18,074	-
A4 Sub total	18,074	-	-	18,074	-
Total payments	91,053	27,885	-	118,938	43,215
Net of receipts/(payments)	34,955	- 7,545	-	27,410	30,688
A5 Transfers between funds	- 7,545	7,545	-	-	-
A6 Cash funds last year end	112,869	-	-	112,869	82,181
Cash funds this year end	140,279	-	-	140,279	112,869

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	Bank Account- Post Office Savings Account	1,866	-	-	1,866	1,865
	Bank Account- Ulster Bank Current Account	43,530	-	-	43,530	18,286
	Bank Account- Ulster Bank Business Reserve	33,077	-	-	33,077	32,718
	Bank Account- Progressive B S 1 Yr Bond	61,806	-	-	61,806	60,000
	Total cash funds	140,279	-	-	140,279	112,869
	(agree balances with receipts and payments account(s))	OK	OK	OK	OK	OK



Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets	Gift Aid Rebate	5,170	-	-	5,170	2,020
	Prepayments	585	-	-	585	522
		-	-	-	-	-
		-	-	-	-	-
				Total	5,755	2,542

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B3 Investment assets			-	-	-
			-	-	-
			-	-	-
			-	-	-
		Total	-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B4 Assets retained for the charity's own use	Church Buildings	Restricted	-	3,388,540	2,247,531
	Equipment, fixtures and fittings	Unrestricted	-	122,615	76,830
			-	-	-
			-	-	-
			-	-	-
			-	-	-
		Total	-	3,511,155	2,324,361

Categories	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
B5 Liabilities	Accruals	Unrestricted		990	960
				-	-
				-	-
				-	-
		Total		990	960

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Philip Brown	10/03/2024
	James Dunlop	10/03/2024

Cullybackey Elim Pentecostal Church

Northern Ireland - Charity number 107452

Annual report

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report of the charity for the year ended 31st December 2023.

Purpose

The principal purpose of Cullybackey Elim Pentecostal Church is the advancement of the Christian faith according to Biblical principles.

Achievements and Performance

The Trustees have had regard to the Charity Commission for Northern Ireland's guidance on provision of public benefit and are confident that the Church fully satisfied this requirement during the year 2023 through its activities.

Cullybackey Elim Pentecostal Church, entered into the year 2023, seeking to bring honour to Our Great God and to promote and uplift the name of his precious Son, The Lord Jesus Christ.

Sunday morning services during the month of January continued, between 11:30am and 1:00 pm. Sunday evening services had not yet recommenced since the first COVID lockdown in April 2020. We still await the appointment of a new Pastor. Various guest speakers, very ably, lead in our services each Sunday morning. The Services are audio recorded and are available to listen to a short time after each Service.

On Sunday the 5th of February 2023 Pastor Trevor Gillanders was installed as our new Pastor. He is supported by his wife Esther. A huge contingent from Pastor Trevor's previous Church gathered with us for the Induction Service and for lunch in the Church Hall afterwards.

Our evening Gospel Services recommenced on Sunday the 12th February 2023 from 6pm to 7pm. led by Pastor Trevor. Children's Church continues as normal during the morning Service and is aimed at teaching young people about the Christian faith. S.C.A.T.E. (childrens outreach to Cullybackey village), continues each Tuesday evening from 7pm to 8pm. Youth fellowship also continues every other Sunday night from 7.30pm and caters for young adults.

A two-week Gospel mission and outreach to Cullybackey village and surrounding district commenced on Sunday the 16th of April 2023 taken by Pastor Trevor. Large crowds attended each night. The Mission was deemed a tremendous success, and numbers attending our fellowship began to increase.

Ladies fellowship meetings are organised on the third Wednesday of each month. These meetings are generally well attended and are complimented with a guest speaker each night. A Ladies conference took place in our Church on Saturday the 17th of June. An address was given by Esther Gillanders. This event was extremely well attended and a lunch was served afterwards.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

On 2nd July 2023 a members vote to elect Elders and Deacons took place after the morning service.

Holiday Bible Club commenced on the evening of Monday the 7th of August to Friday the 11th August 2023. Lots of children attended this event each evening. On the 9th of September our Youth Club recommenced and runs every other Saturday night and caters for teenagers. On Sunday the 8th of October the Bible Class recommenced which runs from 10:30 am to 11:15am. This completes a full program of Church activities, many of which had been put on hold during and after the COVID pandemic.

Initial reports from these departments have been extremely encouraging. We thank those Departmental Heads/Leaders/Helpers, who give of their talent and time to enable these important ministries to go ahead throughout the year. The midweek prayer meeting and Bible study also continues and takes place each Thursday evening from 8pm to 9:30pm.

A meeting for all Trustees, was held in the Church on the 10th of March 2024. During this meeting the 2023 Trustees report was read, discussed, finalised and passed. The Annual General Meeting was held on 30th of March 2023. A Treasurers report was given for the year 2022 at the AGM, which was well attended by Church members.

Pastoral care and support for those who suffered bereavement within the Church family was carried out and where possible visitation of the sick in homes or in hospital continued during 2023.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

Reference and Administrative Details of the Charity, Its Trustees and Advisers

Administrative Details

Charity name: Cullybackey Elim Pentecostal Church.
Church address: 62, Shellinghill Road, Cullybackey. BT42 1NR.
Website: www.cullybackeyelim.com

Trustees

The Charity Trustees are made up from members of the Church Oversight who are currently Elders or deacons and also two retired Elders. One of which, Alister Dunlop, is at this time serving in overseas missions.

Induction and Training of Trustees

Following appointment, each newly appointed Trustee, receives an induction pack containing copies of Charity Commission for Northern Ireland publications: Running Your Charity. Trustees are also encouraged to access further information available on the Charity Commission for Northern Ireland Website.

The Trustees in office at 31st December 2023 were:-

Mr James Dunlop (Elder)	(Church Secretary/Health & Safety Officer)
Mr Robin Gordon (Elder)	
Mr Robert Swann (Elder)	
Mr Alister Dunlop	(Currently on overseas missions)
Mr Stephen Spence (Deacon)	
Mr Alistair Gordon (Elder)	
Mr Samuel Hutchinson	
Mr Philip Brown (Elder)	(Church Treasurer/Safeguarding Officer)

Payment to Trustees

No Trustee received payment for undertaking Trustee duties. Where Trustees purchase items on behalf of the Charity these costs are re-imbursed.

Custodian Trustee

Premises owned by the Church are held under trust by, "Custodian Trustees" whose sole function is to hold the property assets of the Church. Custodian Trustees do not serve on Oversight unless also elected to the Office of Elder or Deacon.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

Advisers

Bankers: Ulster Bank, 49 Wellington Street, Ballymena. BT43 6AD.

Independent Examiner: James Gillespie, Stevenson and Wilson Chartered Accountants, 22-30 Broadway Avenue, Ballymena. BT43 7AA.

Insurance Adviser: Congregational, Integra Insurance Solutions Ltd., Currer House, Currer Street, Bradford. BD1 5BA.

Solicitors: Anderson Agnew & Co. 14 Mill Street, Ballymena. BT43 5AE.

Structure, governance and management

Cullybackey Elim Pentecostal Church is constituted by a Trust Deed dated the 6th of February 1988 as an unincorporated association and is an independent Fellowship with no affiliations to any other Church or Association. It is governed by its Constitution which was formally adopted on the 10th of May 2013.

Cullybackey Elim Pentecostal Church is registered with The Charity Commission for Northern Ireland, number NIC 107452.

Management

The Oversight would usually meet once a month to discuss the day to day running of the Church, and to make decisions concerning the regular activities within the Church and also outreach programs.

Reports from the various Church departments are conveyed to Church members via the Annual General Meeting, when a financial report is also presented. Matters requiring a Church Members Meeting, other than the appointment of Pastors, are on the basis of a simple majority vote. In the event of a tie, the Chairman of the Church Members Meeting has a casting vote. Approval of a Church Members Meeting is required for significant projects, such as a building programme or prior to commencing any major new undertaking.

Volunteers play a key role in the various Departments of the Church. It would be difficult to quantify the significance of this support as much of the work is done behind the scenes. However, Cullybackey Elim Pentecostal Church could not function in the way that it does, without the enormous support of these faithful workers.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

Risk Management

The Trustees have conducted an assessment of the risks to which the Charity is exposed and have reviewed systems and procedures to mitigate such risks. Risk assessment covering fire, health & safety and the safeguarding of children, young people and vulnerable adults is an ongoing concern and is reviewed at least annually or before any new major undertaking. During 2023 a fire risk assessment was carried out by Fire Safety Networks, Northern Ireland. It is expected that the findings and recommendations of this report will be acted upon during 2024. Two Trustees act as Health & Safety Officer and Safeguarding Officer.

Financial Review

The Church is funded by voluntary gifts and donations and use is made of the Gift Aid Donations Scheme. The Church does not seek funds from other sources.

Total income for the year was £146,348 compared with £73,903 in the previous year.

Total expenditure for the year was £100,864 compared with £43,215 in the previous year.

The church was without a Pastor for the whole of the 2022 year, but with the installation of Pastor Trevor Gillanders on 5th February 2023 the levels of both income and expenditure increased significantly.

As a result of the both income and expenditure increasing by similar amounts, the surplus for the year of £27,410 was in line with that for the previous year of £30,688.

The Church uses Restricted and Unrestricted Funds in its accounting policy. Restricted funds are used for money donated to the Church for specific purposes e.g. Missions, Youth Ministries etc. Unrestricted Funds from general offerings are used for all other purposes. Any shortfalls in the Restricted Funds are made up by transfers from the Unrestricted Funds.

Reserves Policy

A policy on reserves has been reviewed and agreed by the Trustees. The income of the Church is stable and the risk associated with any sudden significant reduction of income is regarded as unlikely. In the event of an unexpected financial need the Trustees are confident that Church members would respond accordingly. The Trustees are satisfied that a figure equating to approximately six months expenditure is an appropriate level of reserve balance at the present time. Cash balance at year end exceeded the level of Reserve required.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

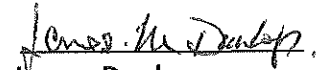
Funds Held as Custodian Trustees on behalf of Others

Cullybackey Elim Pentecostal Church does not hold any funds as custodian trustee on behalf of others.

Approved by the Trustees at a meeting on the 10th March 2024 and signed on their behalf by:



Philip Brown
Trustee and Treasurer



James Dunlop
Trustee and Secretary

Cullybackey Elim Pentecostal Church

Northern Ireland - Charity number 107452

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF CULLYBACKEY ELIM CHURCH

I report on the accounts of Cullybackey Elim Church for the year ended 31st December 2023.

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.



James Gillespie (FCA)
Stevenson and Wilson
Chartered Accountants
10th March 2024

22-30 Broadway Avenue
Ballymena
BT43 7AA

Cullybackey Elim Pentecostal Church

Northern Ireland - Charity number 107452

Accounts

Charity Name

Charity No.

Cullybackey Elim Pentecostal Church

NIC107452

Receipts and payments accounts

For the period
from

01/01/2022

To

31/12/2022

Section A Receipts and payments

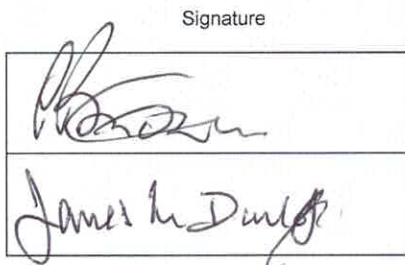
	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
General Donations	60,703	-	-	60,703	63,486
Restricted Donations	-	10,317	-	10,317	16,838
Charitable Activity - Other	-	-	-	-	-
Other Trading Activity	2,752	-	-	2,752	2,526
Grant	-	-	-	-	-
Investment	131	-	-	131	62
	-	-	-	-	-
	-	-	-	-	-
A1 Sub total (Gross income for the Annual Return)	63,586	10,317	-	73,903	82,912
A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).					
	-	-	-	-	-
	-	-	-	-	-
A2 Sub total	-	-	-	-	-
Total receipts	63,586	10,317	-	73,903	82,912
A3 Payments					
Ministry and Support Costs	-	-	-	-	35,712
Utilities	9,461	-	-	9,461	7,159
Events and Catering Expenses	43	-	-	43	-
Stationery and Teaching Materials	6,218	-	-	6,218	3,676
Donation to Missions and Charities	-	20,989	-	20,989	22,505
Congregation Running Costs	3,469	-	-	3,469	5,184
Repairs and Maintenance	2,813	-	-	2,813	1,751
Purchase of Equipment	-	-	-	-	-
Governance Costs	222	-	-	222	228
A3 Sub total	22,226	20,989	-	43,215	76,215
A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance)					
	-	-	-	-	-
	-	-	-	-	-
A4 Sub total	-	-	-	-	-
Total payments	22,226	20,989	-	43,215	76,215
Net of receipts/(payments)	41,360	- 10,672	-	30,688	6,697
A5 Transfers between funds	- 10,672	10,672	-	-	-
A6 Cash funds last year end	82,181	-	-	82,181	70,233
Cash funds this year end	112,869	-	-	112,869	82,181

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	Bank Account- Post Office Savings Account	1,865	-	-	1,865	1,865
	Bank Account- Ulster Bank Current Account	18,286	-	-	18,286	47,629
	Bank Account- Ulster Bank Business Reserve	32,718	-	-	32,718	32,687
	Bank Account- Progressive B S 1 Yr Bond	60,000	-	-	60,000	-
	Total cash funds	112,869	-	-	112,869	82,181
	(agree balances with receipts and payments account(s))	OK	OK	OK	OK	OK
B2 Other monetary assets	Gift Aid Rebate	2,020	-	-	2,020	2,637
	PAYE overpayment	-	-	-	-	17
	Prepayments	522	-	-	522	493
		-	-	-	-	-
	Total				2,542	3,147
B3 Investment assets	Details		Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
				-	-	-
				-	-	-
	Total			-	-	-
B4 Assets retained for the charity's own use	Details		Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
	Church Buildings		Restricted	2,247,531	2,247,531	2,247,531
	Equipment, fixtures and fittings		Unrestricted	139,596	76,830	76,830
				-	-	-
				-	-	-
	Total			2,387,127	2,324,361	2,324,361
B5 Liabilities	Details		Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
	Accruals		Unrestricted		960	750
					-	-
					-	-
	Total				960	750

Signed by one or two trustees on behalf of all the trustees

Signature



Print Name

Philip Brown

James Dunlop

Date of approval

23.2.23

23.2.23

Cullybackey Elim Pentecostal Church

Northern Ireland - Charity number 107452

Annual report

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report of the charity for the year ended 31st December 2022.

Purpose

The principal purpose of Cullybackey Elim Pentecostal Church is the advancement of the Christian faith according to Biblical principles.

Achievements and Performance

The Trustees have had regard to the Charity Commission for Northern Ireland's guidance on provision of public benefit and are confident that the Church fully satisfied this requirement during the year 2022 through its activities.

With the devastating effects of The COVID Pandemic hopefully behind us. Cullybackey Elim Pentecostal Church, entered into the year 2022 with optimism, hope and a trust in Our Heavenly Father's provision. Sunday morning services continue, between 11:30am and 12:45 pm. Sunday evening services have not yet recommenced since the first COVID lockdown in April 2020. We still await the appointment of a new Pastor. Various guest speakers, very ably, lead in our services each Sunday morning. The morning service is relayed online and later via You Tube and Facebook. Children's Church has recommenced as normal and is aimed at teaching young people about the Christian faith. Children's work, including S.C.A.T.E. (youth outreach), Holiday Bible Club and Youth fellowship have also recommenced. Initial reports from these departments have been extremely encouraging. We thank those Departmental Heads/Leaders/Helpers who give of their talent and time to enable these important ministries to go ahead throughout the year. The midweek prayer meeting has also recommenced and takes place every Thursday evening from 8pm to 9pm. A meeting for all Trustees, was held in the Church on the 6th of April 2022. During this meeting the 2021 Trustees report was read, discussed, finalised and passed. The Annual General Meeting was held on 28th of April 2022. A Treasurers report was given for the year 2021 at the AGM, which was well attended by Church members.

Pastoral care and support for those who suffered bereavement within the Church family was carried out and where possible visitation of the sick in homes or in hospital continued during 2022.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT (cont'd)

Reference and Administrative Details of the Charity, Its Trustees and Advisers

Administrative Details

Charity name: Cullybackey Elim Pentecostal Church.
Church address: 62, Shellinghill Road, Cullybackey. BT42 1NR.
Website: www.cullybackeyelim.com

Trustees

The Charity Trustees are made up from members of the Church Oversight who are currently Elders or deacons and also two retired Elders. On 7th April 2022 two new Trustees were appointed: Mr Stephen Spence and Mr Alistair Gordon. Mr John Lyttle left the Church in January 2022 and his name has been removed from the list of Trustees.

Induction and Training of Trustees

Following appointment, each newly appointed Trustee, receives an induction pack containing copies of Charity Commission for Northern Ireland publications: Running Your Charity. Trustees are also encouraged to access further information available on the Charity Commission for Northern Ireland Website.

The Trustees in office at 31st December 2022 were:

Mr James Dunlop (Elder)	(Church Secretary/Health & Safety Officer.)
Mr Robin Gordon (Elder)	
Mr Robert Swann (Elder)	
Mr Alister Dunlop (Elder)	
Mr Stephen Spence (Deacon)	
Mr Alistair Gordon (Deacon)	
Mr Samuel Hutchinson (Retired elder)	
Mr Philip Brown (Retired elder)	(Church Treasurer/Safeguarding Officer.)
Mr John Lyttle (Elder) - resigned January 2022	

Payment to Trustees

No Trustee received payment for undertaking Trustee duties. Where Trustees purchase items on behalf of the Charity these costs are reimbursed.

Custodian Trustees

Premises owned by the Church are held under trust by, "Custodian Trustees" whose sole function is to hold the property assets of the Church. Custodian Trustees do not serve on Oversight unless also elected to the Office of Elder or Deacon.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT (cont'd)

Advisers

Bankers: Ulster Bank, 49, Wellington Street, Ballymena. BT43 6AD.

Independent Examiner: James Gillespie, Stevenson and Wilson Chartered Accountants, 22-30 Broadway Avenue, Ballymena. BT43 7AA.

Insurance Adviser: Congregational, Integra Insurance Solutions Ltd., Currer House, Currer Street, Bradford. BD1 5BA.

Solicitors: Anderson Agnew & Co. 14, Mill Street, Ballymena. BT43 5AE.

Structure and governance

Cullybackey Elim Pentecostal Church is constituted by a Trust Deed dated the 6th of February 1988 as an unincorporated association and is an independent Fellowship with no affiliations to any other Church or Association. It is governed by its Constitution which was formally adopted on the 10th of May 2013.

Cullybackey Elim Pentecostal Church is registered with The Charity Commission for Northern Ireland, number NIC 107452.

Management

The Oversight would usually meet once a month to discuss the day to day running of the Church, and to make decisions concerning the regular activities within the Church and also outreach programs.

Reports from the various Church departments are conveyed to Church members via the Annual General Meeting, when a financial report is also presented. Matters requiring a Church Members Meeting, other than the appointment of Pastors, are on the basis of a simple majority vote. In the event of a tie, the Chairman of the Church Members Meeting has a casting vote. Approval of a Church Members Meeting is required for significant projects, such as a building programme or prior to commencing any major new undertaking.

Volunteers play a key role in the various Departments of the Church. It would be difficult to quantify the significance of this support as much of the work is done behind the scenes. However, Cullybackey Elim Pentecostal Church, could not function in the way that it does without the enormous support of these faithful workers.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT (cont'd)

Risk Management

The Trustees have conducted an assessment of the risks to which the Charity is exposed and have reviewed systems and procedures to mitigate such risks. Risk assessment covering fire, health & safety and the safeguarding of children, young people and vulnerable adults is an ongoing concern and is reviewed at least annually or before any new major undertaking. During 2022 PAT Testing of all electrical equipment was carried out. Two Trustees act as Health & Safety Officer and Safeguarding Officer.

Financial Review

The Church is funded by voluntary gifts and donations and use is made of the Gift Aid Donations Scheme. The Church does not seek funds from other sources.

Total income for the year was £73,903 compared with £82,912 in the previous year.

Total expenditure for the year was £43,215 compared with £76,215 in the previous year. The main reason for this drop was the fact that the church was without a Pastor for the whole year and therefore didn't have a Pastor's salary cost. Pastor Denver Michael retired at the end of the previous year and the church only appointed a new Pastor after 31st December 2022. It is expected that expenditure in 2023 will return to levels similar to those in 2021.

As a result of the substantial drop in level of expenditure, the surplus for the year has increased to £30,688 from £6,697 in the previous year.

The Church uses Restricted and Unrestricted Funds in its accounting policy. Restricted funds are used for money donated to the Church for specific purposes e.g. Missions, Youth Ministries etc. Unrestricted Funds from general offerings are used for all other purposes. Any shortfalls in the Restricted Funds are made up by transfers from the Unrestricted Funds.

Reserves Policy

A policy on reserves has been reviewed and agreed by the Trustees. The income of the Church is stable and the risk associated with any sudden significant reduction of income is regarded as unlikely. In the event of an unexpected financial need the Trustees are confident that Church members would respond accordingly. The Trustees are satisfied that a figure equating to approximately six months expenditure is an appropriate level of reserve balance at the present time. Cash balance at year end exceeded the level of Reserve required.

CULLYBACKEY ELIM PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT (cont'd)

Funds Held as Custodian Trustees on behalf of Others

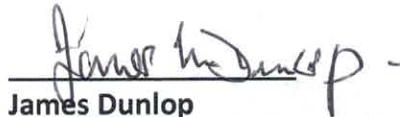
Cullybackey Elim Pentecostal Church does not hold any funds as custodian trustee on behalf of others.

Approved by the Trustees at a meeting on the 23.2.23 and signed on their behalf by:



Philip Brown

Trustee and Treasurer



James Dunlop

Trustee and Secretary

Cullybackey Elim Pentecostal Church

Northern Ireland - Charity number 107452

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF CULLYBACKEY ELIM CHURCH

I report on the accounts of Cullybackey Elim Church for the year ended 31st December 2022.

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.

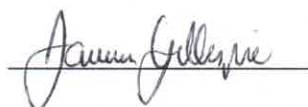
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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.



James Gillespie (FCA)
Stevenson and Wilson
Chartered Accountants
23rd March 2023

22-30 Broadway Avenue
Ballymena
BT43 7AA