

Armagh Baptist Church

**Annual Financial Report
for the year ended 31 December 2022**

Registered with the Charity Commission for Northern Ireland: NIC107549

Annual Report for the year ended 31 December 2022

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Board of Trustees and Other Information

Trustees

Mr Ian Grant
Mr David Graham
Mr Alister Knipe
Mr Paul McGilton
Mr Alan Abraham
Mr Stephen Sturgeon
Mr Alan McCartney
Mr James Todd
Mr Mark Rooney

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Charity Commission Northern Ireland Number

NIC107549

Trustees' report for the year ended 31 December 2022

The Elders of Armagh Baptist Church, as Charity Trustees, present the following report on the work of the church for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies and comply with the trust deed and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements with Financial Reporting Standard for Smaller Entities (effective January 2015).

Structure, governance and management

The charity has Trustees as detailed out in the charity constitution. The church is recognised as a charity under the Charity Commission for Northern Ireland as at the date of registration being the 8 July 2020.

Where appropriate, Trustees are appointed following a selection process undertaken by the members of the church. The Trustees will hold their positions on a 5-year cycle until such times as they resign, retire or are removed.

Trustee's records are updated on the charity commission website to represent these changes.

Organisation

The Trustees who have served during the year are detailed on page 3. The Trustees are expected to play several key roles in the running of the charity.

The principal function of the Church is to support the advancement of the Christian religion by promoting through the work of the Church the mission of the Gospel, pastoral, social and evangelistic. All the functions of the Church relate to the advancement of religion through holding regular worship and communicating and caring for worshippers of all ages especially the sick, elderly and others in our local community.

Public Benefit

The charity trustees have complied with their duties in line with the Commission's Public Benefit statutory guidance. Regular worship and reaching out into the community as well as other activities both social and fundraising have been carried out throughout the year to fulfil our statement of public benefit. The premises are regularly used by various organisations within the church.

Statement of Public Benefit

The direct benefits which flow from our purpose include attendance at meetings convened for the teaching of Scripture, for fellowship, for the breaking of bread, as well as involvement in prayer meetings and evangelism. This is evidenced in personal growth in faith of those who attend the church, comfort to the bereaved and to the sick and elderly members of the church who receive encouragement through visitation and prayer. The provision of religious education for children and young people. Financial support for the departments of the Association of Baptist Churches in Ireland and for missionaries sent out from our church locally and to other parts of the world through like-minded organisations.

These benefits are demonstrated through feedback from regular attendees at the various church services, interest in missions shown by prayer and financial support given, and the ongoing regular attendance of members at worship services. The number of DVDs issued on a weekly basis to those unable to attend a service and statistical reports of the number of downloads of services via the Internet.

The Trustees are satisfied that carrying out the purpose of our charity will not cause harm to any individual attending the church, or to any other members of the wider community. The charity's beneficiaries are church members and adherents, and anyone who chooses to attend the church services which are open to the general public. Any trustee who is a pastor, is an employee of Armagh Baptist Church. Their salary and any incurred expenses are incidental and necessary to enable Armagh Baptist Church to provide the pastoral support required to fulfil our stated purpose.

Aims and Objectives

Armagh Baptist Church conducts regular services for public worship, prayer, Bible study, preaching and teaching for all age groups, and provides pastoral care to the sick and elderly of the church through visitation and prayer. Other activities of the church include Sunday School, Parent & Toddler Groups, Children's Meetings, Youth Meetings, Women's Meetings, Men's Events & Friendship Hour, together with regular outreach events to the wider community, in schools and residential care homes.

31 December 2022 Report

The Elders of Armagh Baptist Church, as Charity Trustees, present the following report on the work of the church for the year 2022.

We added 4 new members in the Spring of this year, but with one family moving house to Portadown that left us with 128 members in Armagh at the end of 2022. We didn't have any baptisms this year, and we didn't have any funerals in the church either, but two young people who grew up in the church got married in the summer, and we had quite a number of babies born to families in our fellowship too.

Ian Grant is now in his 14th year as Pastor. He was joined by Mark Rooney as Assistant Pastor in June, and Andrew Moorcroft joined us on a student placement from the Irish Baptist College in October. Together they have been faithful in visiting members and adherents of the church throughout the year.

Ian and Mark continue to speak at assemblies in three local schools on a monthly basis. We also hosted an evangelism team of students from the Irish Baptist College for a week in October, helping us to visit the houses around our church building and to bring *The Amazing Journey* into 4 local primary schools, ably presented by James Robinson, a former member of our church, now working for Baptist Youth.

We had visits from representatives of a number of missionary organisations during the year, giving us the opportunity to receive information about their work in N.I. and further afield. Again, we supported some of them financially, raising around £25,000 for the work of various missions at home and abroad. We also gave £13,000 to help churches in Ukraine and Poland reach out to refugees who had been displaced following the outbreak of war between Russia and Ukraine in February. Following some initial training we are now recognised as a 'Safe Place' enabling us to respond practically to help those who find themselves victims of domestic abuse. We have also joined the 'Welcome Church' network and hope to be in a position to welcome asylum seekers whenever they are placed in Armagh in the future.

Our church website, together with our Facebook page and Youtube channel continue to host videos of our church services, enabling a wider audience to get a taste of all that goes on within our church.

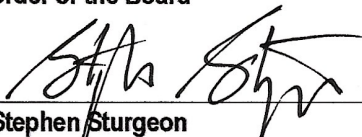
Following 2 years of disruption due to the COVID-19 pandemic it is good to be able to report that everything is now back to normal in Armagh Baptist Church. Even though we planted Keady Baptist Church in September 2021, our Sunday morning congregation still almost fills our church building. It's good to know that almost 100 people are meeting on Sunday mornings over in Keady and as a church they continue to go from strength to strength. They were accepted into membership of the Association of Baptist Churches in Ireland in May 2022 and were welcomed at the Churches Council in November.

Pastor Ian Grant (On behalf of ABC Trustees)

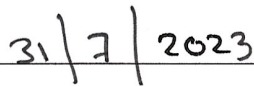
Financial Review and Reserves

The principle sources of income are mainly from gifts and donations. The annual accounts show a surplus for the year of £21,532. The trustees have reviewed the financial position of the Church and are satisfied that there are adequate funds in place to ensure that the Church can continue its activities and the financial statements for the year ended 31 December 2022 can be signed off as a going concern.

By order of the Board



Mr Stephen Sturgeon
Trustee



Date

Charity Commission Number: NIC107549

Statement Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Accounts in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102). Accounting and Reporting by charities: Statements of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the financial activities of the charity for that period.


In preparing these accounts, the trustees are required to follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the application of accounting standards have been followed, subject to any material departures disclosed and explained the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act (Northern Ireland) 2008 and the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charities website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Board


Mr Stephen Sturgeon
Trustee

31/7/2023
Date

Independent examiner's report to the trustees of Armagh Baptist Church for the year ended 31 December 2022

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 9 to 16.

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. CCNI ARR07 – supporting document 5 August 2016.

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 of your attention.



Stuart Compston FCA
Chartered Accountants Ireland
105 Derryraine Road
Collone
Armagh
BT60 1LL

31 May 2023
Date

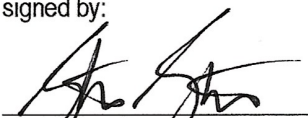
Statement of Financial Activities for the year ended 31 December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
	<u>Notes</u>				
<u>Incoming Resources:</u>					
Voluntary income					
Sunday Collections		105,695	-	105,695	86,380
Collections and Donations	2	8,716	44,236	52,952	77,550
Gift Aid Tax Refund		30,742	-	30,742	32,266
Legacies/Bequests		-	-	-	1,020
Activities to Generate Funds					
Fundraising Events	3	-	-	-	-
Investment and Other Income					
Interest Received		-	477	477	410
Total Incoming Resources		145,153	44,713	189,866	197,626
<u>Resources Expended:</u>					
Charitable Activities					
Charitable Donations	4	48,996	14,628	63,624	35,808
Charitable Activity	5	5,304	4,080	9,384	25,714
Administration Costs	6	65,096	3,800	68,896	62,895
Church Costs	7	25,595	835	26,430	15,908
Total Resources Expended		144,991	23,343	168,334	140,325
Net Income for the year	12	162	21,370	21,532	57,301
Gross Transfers between funds		-	-	-	-
Net Income/(Expense) for the year		162	21,370	21,532	57,301
Reconciliation of Funds					
Total funds brought forward		2,002,045	276,600	2,278,645	2,221,344
Total Funds to Carry Forward		2,002,207	297,970	2,300,177	2,278,645

Statement of Financial Position at the 31 December 2022

Employment of Capital		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
	Notes				
Fixed Assets					
Tangible Assets	8	1,900,000	122,635	2,022,635	2,014,470
Current Assets					
Cash in Bank		102,207	175,335	277,542	254,175
Cash in Hand		-	-	-	-
Other Debtors	9	-	-	-	10,000
		<u>102,207</u>	<u>175,335</u>	<u>277,542</u>	<u>264,175</u>
Current Liabilities					
Sundry Creditors and Accruals	10	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Current Assets		102,207	175,335	277,542	264,175
Total Assets Less Current Liabilities		<u>2,002,207</u>	<u>297,970</u>	<u>2,300,177</u>	<u>2,278,645</u>
Funds					
Unrestricted Funds	11			2,002,207	2,002,045
Restricted Funds	11			297,970	276,600
				<u>2,300,177</u>	<u>2,278,645</u>

These financial statements were approved and authorised for issue by the Board on the 31 May 2023 and were signed by:


Mr Stephen Sturgeon
Trustee


Mr David Graham
Trustee

Notes to the accounts for the year ended 31 December 2022

1 Principal accounting policies

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom and the Charities Act (Northern Ireland) 2008. A summary of the more important accounting policies, which have been applied consistently, is set out below.

Basis of accounting

The financial statements have been prepared under the Historical Cost Convention, as amended to record quoted investments at their market value, at the balance sheet date. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014, the Charities Act and UK Generally Accepted Accounting Practice.

Taxation

The charity is exempt from tax on its charitable activities.

Restricted Funds

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of the donors in so far as these are intended to be binding on the charity. Where such wishes are not intended to be binding, they are taken into account and recognised in appropriately designated funds.

Unrestricted Free Reserves

Free Reserves represent amount which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for any other purpose. Such funds may be held in order to finance working capital or capital expenditure.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual basis.

Resources Expended

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non –staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets

No Provision for depreciation on fixed assets is made in these accounts.

2 Collections and Donations

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Education Authority Grant	-	3,800	3,800	-
General Donations	7,720	-	7,720	12,590
General Missions Collections	996	-	996	20
Baptist Mission Collection	-	895	895	2,780
Irish Baptist College Collection	-	270	270	1,060
Baptist Youth Collection	-	225	225	410
Baptist Women Collection	-	70	70	700
Churches Pastoral Support Scheme Collection	-	105	105	125
UFM Conference Offering	-	-	-	125
Retired Ministers Scheme Collection	-	50	50	70
Northern Region Ministries (Association) Collection	-	100	100	140
Ministry Partnership Scheme Donation	-	1,000	1,000	-
Ukraine Appeals	-	11,913	11,913	1,110
DVD Ministry	-	-	-	100
Donations for Church Flowers	-	400	400	-
ABC Youth	-	-	-	1,000
Friendship Hour	-	740	740	500
Keady Outreach	-	-	-	16,903
ABC Women's Donation	-	697	697	697
ABC Men's Donation	-	2,139	2,139	500
Building Blocks Donations	-	742	742	635
Building Fund Donations	-	21,090	21,090	38,085
	<u>8,716</u>	<u>44,236</u>	<u>52,952</u>	<u>77,550</u>

3 Fundraising Events

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Family Fun Night	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4 Charitable Donations

	Unrestricted 2022	Restricted 2022	Total 2022	Total 2021
	£	£	£	£
Missions Budget	25,572	-	25,572	19,895
Baptist Missions	-	895	895	3,780
Baptist Youth	-	225	225	410
Baptist Women	-	70	70	700
Irish Baptist College	-	270	270	1,060
Churches Pastoral Support Scheme	-	105	105	125
Ukraine Appeals	1,424	11,696	13,120	1,110
CEF Sunday School Project	-	217	217	-
UFM Conference Offering	-	-	-	125
Lift NI	-	-	-	1,000
Retired Ministers Scheme	-	50	50	70
Northern Region Ministries (Association)	-	100	100	2,240
The Christian Institute	-	1,000	1,000	-
Keady Baptist Church	19,500	-	19,500	-
Gifts made to individuals	2,500	-	2,500	2,500
Transfers to other church organisations	-	-	-	2,793
	<u>48,996</u>	<u>14,628</u>	<u>63,624</u>	<u>35,808</u>

5 Charitable Activity

	Unrestricted 2022	Restricted 2022	Total 2022	Total 2021
	£	£	£	£
Visiting Speakers	1,050	-	1,050	1,550
Sunday School Expenses/Materials	230	-	230	565
Youth Work Expenses	640	133	773	382
Sunday School and Youth Prizes	470	-	470	358
Church and Christmas Gifts	1,960	-	1,960	2,454
Building Blocks Expenses/Gifts	-	231	231	187
Home Group and Easter Books	954	-	954	599
ABC Women's Expenses	-	590	590	310
ABC Men's Expenses	-	2,131	2,131	-
Keady Church Expenses	-	-	-	19,163
Friendship Hour Expenses	-	995	995	146
	<u>5,304</u>	<u>4,080</u>	<u>9,384</u>	<u>25,714</u>

6 Administration Costs

	Unrestricted 2022	Restricted 2022	Total 2022	Total 2021
	£	£	£	£
Salaries and Expenses	53,626	3,800	57,426	54,604
Church Contribution to National Insurance	642	-	642	1,370
NEST Pension Contributions	1,300	-	1,300	527
Caretaker Remuneration	885	-	885	-
Association of Baptist Churches in Ireland Subscriptions	1,260	-	1,260	1,334
N.B.C Income Protection Scheme	382	-	382	746
ABC 2013 PIP Fund	1,011	-	1,011	1,126
CCL Licence for Hymns	590	-	590	562
Printing and Photocopier Expenses	817	-	817	224
Computer Expenses	916	-	916	-
Independent Examiner - Charity Commission NI	350	-	350	-
Alarm Monitoring and Maintenance	394	-	394	360
Website	490	-	490	467
General Expenses	2,433	-	2,433	1,575
	<u>65,096</u>	<u>3,800</u>	<u>68,896</u>	<u>62,895</u>

7 Church Costs

	Unrestricted 2022	Restricted 2022	Total 2022	Total 2021
	£	£	£	£
Property Insurance	4,008	-	4,008	3,930
Window Cleaning	240	-	240	240
Electricity	6,842	-	6,842	3,733
Heating Oil	6,838	-	6,838	3,500
Telephone	703	-	703	649
Ground Maintenance	2,300	-	2,300	1,800
Flowers for Church	-	380	380	-
Repairs and Renewals	3,074	455	3,529	1,558
Trees, Shrubs and Tree Surgery Costs	1,590	-	1,590	-
Communion Cups	-	-	-	498
	<u>25,595</u>	<u>835</u>	<u>26,430</u>	<u>15,908</u>

8 Tangible Assets

	Land and Buildings £	Total £
Cost		
At 1 January 2022	2,014,470	2,014,470
Additions	8,165	8,165
Disposals	-	-
At 31 December 2022	<u>2,022,635</u>	<u>2,022,635</u>
Depreciation		
At 1 January 2022	-	-
Charge	-	-
Disposals	-	-
At 31 December 2022	<u>-</u>	<u>-</u>
Net Book Value		
At 31 December 2022	<u><u>2,022,635</u></u>	<u><u>2,022,635</u></u>
At 31 December 2021	<u><u>2,014,470</u></u>	<u><u>2,014,470</u></u>

9 Sundry Debtors and Prepayments

	2022 £	2021 £
Loan	-	10,000
	<u>-</u>	<u>10,000</u>

10 Sundry Creditors and Accruals

	2022 £	2021 £
Accruals	-	-
	<u>-</u>	<u>-</u>

11 Movement in Funds

	At the 01/01/2022 £	Movement In Funds £	Transfers in/(out) £	Transfers In Funds £	At the 31/12/2022 £
Unrestricted Funds					
General Fund Assets	1,900,000	-	-	-	1,900,000
General Fund Account	102,045	162	-	-	102,207
Restricted Funds					
Building Fund Assets	114,470	-	-	8,165	122,635
Building Fund Account	156,179	21,110	-	(8,165)	169,124
Church Flower Account	202	20	-	-	222
Designated Mission Account	1,639	-	-	-	1,639
Building Blocks Account	1,280	512	-	-	1,792
Youth Work Account	1,028	(132)	-	-	896
ABC Men's Account	810	8	-	-	818
ABC Women's Account	638	107	-	-	745
Friendship Hour Account	354	(255)	-	-	99
Total Funds	2,278,645	21,532	-	-	2,300,177

12 Net Movement in Funds, included in the above as follows:

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	145,153	(144,991)	162
Restricted Funds			
Restricted Funds	44,713	(23,343)	21,370
Total Funds	189,866	(168,334)	21,532

13 Trustee's Remuneration and Benefits

There were no Trustee's remuneration, or other benefits made during the year ended 31 December 2022, apart from the salaries of the church pastors.

There were no Trustee's reimbursed for approved expenses incurred in connection with the Charity during the year ended 31 December 2022.