

The Church of God in Belfast

Northern Ireland · Charity number 107944

Details

Known as Shiloh Hall

Status Received

Registered 2020-12-15

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

Contact

Address 79 Knockbracken Manor
Belfast
BT8 6wd
BT8 6WD

Phone 07714736350

Email info@churchesofgod.info

Website www.churchesofgod.info

Activities

Purposes: The Purpose, aims and objectives of The Church of God in Belfast are principally twofold: 1. To worship and serve God in accordance with our understanding of the apostles teaching. 1Peter 2:5 "You yourselves like living stones are being built up as a spiritual house, to be a holy priesthood, to offer spiritual sacrifices acceptable to God through Jesus Christ." This is in harmony with what the Lord told his disciples, "And you shall love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength." Mark 12:30; Matthew 22:37; Acts 2:41,42 2. To proclaim the Gospel of God's good news to our neighbours. 1Peter 2:9 "But you are a chosen race, a royal priesthood, a holy nation, a people for his own possession, that you may proclaim the excellencies of him who called you out of darkness into his marvellous light." Again, this is in harmony with what the Lord told his disciples, "You shall love your neighbour as yourself" Matthew 22:39; Mark 12:31

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: Children (5-13 year olds),General public,Older people

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£51,367	£46,276	£0	0
2024-12-31	£48,359	£53,400	£0	0

Trustees

Name	Role	Appointed
G. Andrews		
I.N. Lockhart		
S. McCabe		

The Church of God in Belfast

Northern Ireland - Charity number 107944

Accounts

THE CHURCH OF GOD IN BELFAST

NIC:107944

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

THE CHURCH OF GOD IN BELFAST TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2025 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Shiloh Hall
76 The Mount
Belfast
BT5 4ND

Northern Ireland Charity Number: 107944

TRUSTEES

The Trustees (Overseers/Elders) who served during the year or who were Trustees at the date of this report were:

Mr. Ian N. Lockhart
Mr. Stephen McCabe
Mr. Gareth Andrews

INDEPENDENT EXAMINER

Michael Fitch
UHY Hacker Young Fitch
Chartered Accountants
Suite 2.06, Custom House
Custom House Square
Belfast
BT1 3ET

BANKERS

Danske Bank
Abbeycentre Branch
Longwood road
Newtownabbey
BT37 9UH

THE CHURCH OF GOD IN BELFAST TRUSTEES ANNUAL REPORT (cont'd)

INTRODUCTION

The Church of God in Belfast is one of the churches in a global network called, "The Churches of God in the Fellowship of the Son of God, the Lord Jesus Christ". This is our full legal title, see www.ChurchesofGod.info

Further background to the Churches of God, our practices and beliefs can be found at:
<http://churchesofgod.info/wp-content/uploads/2017/07/About-the-Churches-of-God.pdf>

In summary, we believe in:

- the Inspiration and Authority of the Bible as God's Word;
- the Trinity of God the Father, God the Son, and God the Holy Spirit;
- the death of Jesus Christ, God's Son, as the only sacrifice for the forgiveness of our sins, which is personally received by repentance and faith in Jesus Christ as personal Saviour;
- the Person of the Holy Spirit living in every believer to teach and guide in the way of serving God;
- the command for believers to be baptised by immersion in water as declaring their allegiance to the Lord Jesus and as a picture of them now being dead to sin (buried in water) and now raised to walk in a new life;
- the command for baptised believers to serve God, being added to a local church of God assembly, and in fellowship with other churches of God worldwide;
- the command to continue steadfastly in 'the apostles' teaching, the fellowship, the breaking of the bread and the prayers'.

This last point above details how a person may be added to the Church of God in Belfast (i.e. membership of the charity).

DESCRIPTION AND PURPOSE

The **Purpose, aims and objectives** of The Church of God in Belfast are principally twofold:

1. To worship and serve God in accordance with our understanding of the apostles teaching.

1 Peter 2:5 "You yourselves like living stones are being built up as a spiritual house, to be a holy priesthood, to offer spiritual sacrifices acceptable to God through Jesus Christ."

This is in harmony with what the Lord told his disciples, *"And you shall love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength."*

Mark 12:30; Matthew 22:37; Acts 2:41,42

2. To proclaim the Gospel of God's good news to our neighbours.

1Peter 2:9 *"But you are a chosen race, a royal priesthood, a holy nation, a people for his own possession, that you may proclaim the excellencies of him who called you out of darkness into hismarvellous light."*

Again, this is in harmony with what the Lord told his disciples, *"You shall love your neighbour as yourself"* Matthew 22:39; Mark 12:31

According to **The Charities Act (Northern Ireland) 2008** and, **the Charities Act (Northern Ireland) 2013**, all the organisation's purposes must:

1. fall under one or more of the list of 12 descriptions of charitable purposes in the Charities Act, and
2. be for the public benefit.

As far as the Church of God in Belfast is concerned, the specific description of charitable purpose that the church fits within (as defined by the Charities Act) is:

- The advancement of religion

PUBLIC BENEFIT STATEMENT

The **public benefit** requirement is defined in the Charities Act and states that purposes must be for the public benefit to be charitable. Charity trustees must know and be able to identify the purposes of their charity.

Throughout 2025, the Trustees have had regard to the Charity Commission's public benefit requirement statutory guidance.

There are two elements of public benefit:

1. **Benefit**: This is about the benefit flowing from the charity's purposes. For a charity's purposes to satisfy the benefit element of public benefit, that benefit must have three key features, it must:

1. flow from the charity's purposes
2. be capable of being demonstrated
3. be beneficial and not harmful.

2. **Public**: This is about who may benefit from the charity's purposes. For a charity's purposes to satisfy the public element, the benefit which may flow from those purposes must:

1. be to the public or to a section of the public
2. not provide a private benefit to individuals unless this benefit is incidental.

In the case of **the advancement of religion** (charitable purpose), an example of a **benefit** that relates to the Church of God in Belfast, is:

- the adoption of a moral framework which encourages people to be good citizens.

Intended Beneficiaries of the Church of God in Belfast

The charity's **intended beneficiaries** are the people who can benefit from its charitable purposes. Anyone who could benefit is a potential beneficiary. Given the geographic location of Shiloh Hall, 76 The Mount, Belfast, BT5 4ND; the primary beneficiaries are people who live in the vicinity of this postcode in east Belfast. There are also church members who live further away, but who value the friendship, fellowship and Bible teachings such that they are prepared to travel to this place of worship.

The main activities of the church / charity to further our purpose for the public benefit and to attract new members are:

1. The holding of an outreach gospel meeting in Shiloh Hall to which all are welcome,
2. The holding of a meeting for young people in Shiloh Hall to which all younger people in the vicinity are welcome,

STRUCTURE AND MANAGEMENT

The Church of God in Belfast has a group of elders (or overseers) who collectively exercise the leadership and governance within the church assembly (charity). Within this group, there are three Trustees who have signed the Deed.

The current Trustees are:

- Ian Nigel Lockhart
- Stephen McCabe
- Gareth Andrews

The Trustees meet regularly throughout the year along with other local elders to review, discuss and agree on how the church may best function to achieve its purpose, aims and objectives. In addition, the elders of the Church of God in Belfast meet quarterly with other elders in the Northern Ireland District to discuss matters that affect the whole District.

Every 24 months, a representation of all the elders in the Churches of God in the fellowship of the Son of God, the Lord Jesus Christ, meet from across the globe to discuss matters of a global nature.

FINANCIAL REVIEW

The members of the church (saints) give contributions on a weekly/monthly basis for a number of purposes:

1. Lord's Servants – full-time ministers/missionaries in UK & overseas
2. Shiloh Hall expenses – heating, electricity, water, insurance costs, maintenance fund etc.
3. Specific appeals from the wider Churches of God – e.g. outreach, relief, literature.

These contributions/gifts are counted by two church members (often an elder and a deacon), and subsequently lodged on a weekly basis into our bank account by one of the deacons or elders.

High standards of internal banking controls are in place for both the Current Account and Business Investment Account. All transfers and outgoing payments must be authorised by any two of the following three elders: Ian Lockhart (Trustee), Stephen McCabe (Trustee) or Gareth Andrews (Trustee).

Throughout the past financial year from 1st January 2025 to 31st December 2025, the assembly finances have been in a credit/surplus position and through the generosity of the church members' regular contributions, we have been able to meet both our expenses and gift contributions without our bank account having to be overdrawn or going into a debt/deficit situation. There were incoming resources during the year of £51,367 (2024: £48,242) and total expenditure for the year of £46,276 (2024: £53,400).

We confirm that this Trustee report is an accurate record of how we conduct the affairs of the church assembly / charity.

On behalf of the Church of God in Belfast,

Signed:



Ian N. Lockhart
Assembly Secretary &
Trustee

ian.n.lockhart@outlook.com

Dated: 30th April 2026

**THE CHURCH OF GOD IN BELFAST
TRUSTEES ANNUAL REPORT (cont'd)**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the Church of God in Belfast in accordance with applicable law and generally accepted accounting practice.

As the Church of God in Belfast's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Church of God in Belfast transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Church of God in Belfast and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees at a meeting on 30th April 2026

and signed on its behalf by



Mr Ian N. Lockhart
Trustee



**UHY Hacker Young Fitch
Chartered Accountants**

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CHURCH OF GOD IN BELFAST

We report on the accounts of the charity for the year ended 31 December 2025 which are set out on page 9-13.

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T +44 2073 057 489

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This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

As the Trustees you are responsible for the preparation of the financial statements on accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

I have examined your charity financial statements 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.

Helping you prosper

UHY Hacker Young Fitch is a trading name of UHY Hacker Young Fitch Limited.
UHY Hacker Young Fitch Limited registered in Northern Ireland (NI51815).

A list of members' names and their professional qualifications is available for inspection at the registered office at the above address.

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in Ireland (ICAI). Chartered Accountants Ireland is the operating name of ICAI.

A member of the UHY Hacker Young Group of independent UK partnerships.
A member of UHY International, a network of independent accounting and consulting firms.

Chartered
Accountants
Ireland

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 the Trustees concerning any such matters.

Independent Examiner's Statement

I have completed my examination and no matter has come to my attention, which gives me cause to believe:

- (1) That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- (2) That the financial statements do not accord with these accounting records;
- (3) That the financial statements do not comply with the accounting requirements of the Charity Act (Northern Ireland) 2008;
- (4) That there is further information needed for a proper understanding of the financial statements to be reached,



Michael Fitch

UHY Hacker Young Fitch
Chartered Accountants
Suite 2.06, Custom House
Custom House Square
Belfast, BT1 3ET

Date: 30th April 2026

THE CHURCH OF GOD IN BELFAST
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
Receipts					
Donations and legacies	2	17,792	33,400	51,192	48,242
Investment Income	3	175	-	175	177
Total Receipts		<u>17,967</u>	<u>33,400</u>	<u>51,367</u>	<u>48,359</u>
Payments					
Charitable activities	4	9,949	23,428	33,376	42,067
Other support costs			450	450	5,149
Youth group			12,450	12,450	6,185
Total Payments		<u>9,949</u>	<u>36,328</u>	<u>46,276</u>	<u>53,400</u>
Net receipts / (payments)		<u>8,018</u>	<u>(2,927)</u>	<u>5,091</u>	<u>(5,041)</u>
Transfers between funds			-	-	-
Net movement in funds		<u>8,018</u>	<u>(2,927)</u>	<u>5,091</u>	<u>(5,041)</u>
Funds brought forward		215,718	35,085	250,804	255,844
Funds carried forward	6	<u>223,736</u>	<u>32,158</u>	<u>255,895</u>	<u>250,804</u>

THE CHURCH OF GOD IN BELFAST
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2025

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Funds Reconciliation				
Bank and cash at start of year	15,718	35,086	50,804	55,846
Net movement in funds	8,018	(2,927)	5,091	(5,041)
Bank, cash & debtors at end of year	23,736	32,159	55,895	50,804
Bank and Cash Balances				
Bank Current Account			27,844	23,614
Business Investment Account			10,460	8,994
Youth Group Accounts			17,591	18,196
			55,895	50,805
Other Assets				
Fixed Assets – Note 5			200,000	200,000
- Church Premises			-	-
Debtor			-	-
			255,895	250,804
Total Net Assets			255,895	250,804
Liabilities				
Other			-	-
			255,895	250,804
Total Charity Funds			255,895	250,804

Approved by the Trustees at a meeting on 30th April 2026

and signed on its behalf by



Mr Ian N. Lockhart
Trustee

THE CHURCH OF GOD IN BELFAST

NOTES TO THE ACCOUNTS

31 December 2025

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Church of God in Belfast is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Restricted funds are to be expended only on the restricted purposes intended by the donor.

Unrestricted funds are income funds which are to be spent on the Church of God in Belfast general purposes.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	17,792	33,400	51,192	48,181
	_____	_____	_____	_____
	9,230	41,962	51,192	48,242
	_____	_____	_____	_____

3. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Deposit Interest	175	-	175	177
	_____	_____	_____	_____
	175	-	175	177
	_____	_____	_____	_____

4. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Church running expenses	5,715	450	6,165	10,171
Appeals / Central Gifts	4,233	-	4,233	11,298
Lord's Servants	-	23,428	23,428	20,597
Youth Group	-	12,450	12,450	-
	<u>16,309</u>	<u>31,742</u>	<u>48,051</u>	<u>42,066</u>

5. FIXED ASSETS

The congregation owns the Church premises situated at Shiloh Hall, 76 The Mount, Belfast, BT5 4ND and the associated fixtures & fittings. The fixed assets are included at their fair value.

THE CHURCH OF GOD IN BELFAST
NOTES TO THE ACCOUNTS (cont'd)
31 December 2025

6. FUND BALANCES

Fund	Balance at the Start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
Unrestricted Funds						
Income for expenses	1,915	7,430	5,715	1,715	387	4,017
Central Gifts	13,591	10,362	4,233	6,129	-	19,720
Interest Income	-	175	-	175	-175	-
Club	212	-	-	-	-212	-
Designated Funds						
Church Buildings	200,000	-	-	-	-	200,000
	<u>215,718</u>	<u>17,967</u>	<u>9,949</u>	<u>8,018</u>	<u>-</u>	<u>223,736</u>
Restricted Funds						
Lord's Servants	8,045	21,556	23,428	-1,872	-	6,173
Shiloh Hall	8,844	-	450	(450)	-	8,394
Maintenance Fund						
Youth Bank Account	18,196	11,844	12,450	(605)	-	17,591
	<u>35,085</u>	<u>33,400</u>	<u>36,328</u>	<u>-2,927</u>	<u>-</u>	<u>36,743</u>
Total	<u>250,803</u>	<u>51,367</u>	<u>46,276</u>	<u>5,091</u>	<u>-</u>	<u>255,895</u>

The Church of God in Belfast

Northern Ireland - Charity number 107944

Accounts

THE CHURCH OF GOD IN BELFAST

NIC:107944

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We confirm that this Trustee report is an accurate record of how we conduct the affairs of the church assembly / charity.

On behalf of the Church of God in Belfast,

Signed: 

Ian N. Lockhart
Assembly Secretary &
Trustee

ian.n.lockhart@outlook.com

Dated: 22nd May 2025

**THE CHURCH OF GOD IN BELFAST
TRUSTEES ANNUAL REPORT (cont'd)**

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Approved by the Trustees on 22nd May 2025

and signed on its behalf by



Mr Ian N. Lockhart
Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CHURCH OF GOD IN BELFAST

We report on the accounts of the charity for the year ended 31 December 2024 which are set out on page 9-13.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

As the Trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

I have examined your charity financial statements 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.

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 the Trustees concerning any such matters.

Independent Examiner's Statement

I have completed my examination and no matter has come to my attention, which gives me cause to believe:

- (1) That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- (2) That the financial statements do not accord with these accounting records;
- (3) That the financial statements do not comply with the accounting requirements of the Charity Act (Northern Ireland) 2008;
- (4) That there is further information needed for a proper understanding of the financial statements to be reached,



Michael Fitch

UHY Hacker Young Fitch
Chartered Accountants
Suite 2.06, Custom House
Custom House Square
Belfast, BT1 3ET

Date: 22nd May 2025

THE CHURCH OF GOD IN BELFAST
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
Receipts					
Donations and legacies	2	23,161	25,021	48,242	41,989
Investment Income	3	177	-	177	38
Total Receipts		23,338	25,021	48,359	42,027
Payments					
Charitable activities	4	21,469	20,597	42,067	34,384
Other support costs		-	5,149	5,149	8,010
Youth group		-	6,185	6,185	-
Total Payments		21,469	31,930	53,400	42,394
Net receipts / (payments)		1,869	(6,910)	(5,041)	(367)
Transfers between funds		(2,510)	2,510	-	-
Claw back of Youth Gifts		-	-	-	22,291
Net movement in funds		(641)	(4,400)	(5,041)	21,924
Funds brought forward		216,359	39,486	255,844	233,922
Funds carried forward	6	215,718	35,086	250,804	255,846

THE CHURCH OF GOD IN BELFAST
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Funds Reconciliation				
Bank, cash and debtors at start of year	16,359	39,486	55,846	33,921
Net movement in funds	(641)	(4,400)	(5,041)	21,924
Bank, cash & debtors at end of year	<u>15,718</u>	<u>35,086</u>	<u>250,804</u>	<u>55,846</u>
Bank and Cash Balances				
Bank Current Account			23,614	17,402
Business Investment Account			8,994	11,483
Youth Group Accounts			<u>18,196</u>	<u>22,291</u>
			50,804	51,176
Other Assets				
Fixed Assets – Note 5				
- Church Premises			200,000	200,000
Debtor			-	4,670
			<u>250,804</u>	<u>233,555</u>
Total Net Assets			<u>250,804</u>	<u>233,555</u>
Liabilities				
Other			-	-
			<u>250,804</u>	<u>233,555</u>
Total Charity Funds			<u>250,804</u>	<u>233,555</u>

Approved by the Trustees at a meeting on 22nd May 2025

and signed on its behalf by



Mr Ian N. Lockhart
Trustee

THE CHURCH OF GOD IN BELFAST

NOTES TO THE ACCOUNTS

31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Church of God in Belfast is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Restricted funds are to be expended only on the restricted purposes intended by the donor.

Unrestricted funds are income funds which are to be spent on the Church of God in Belfast general purposes.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Donations and gifts	23,161	25,021	48,181	41,989
	_____	_____	_____	_____
	23,161	25,021	48,181	41,989
	_____	_____	_____	_____

3. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Deposit Interest	177	-	177	38
	_____	_____	_____	_____
	177	-	177	38
	_____	_____	_____	_____

THE CHURCH OF GOD IN BELFAST

NOTES TO THE ACCOUNTS

31 December 2024

4. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Church running expenses	10,171	-	10,171	9,086
Appeals / Central Gifts	11,298	-	11,298	10,270
Lord's Servants	-	20,597	20,597	21,688
	<u>21,469</u>	<u>20,597</u>	<u>42,066</u>	<u>41,044</u>

5. FIXED ASSETS

The congregation owns the Church premises situated at Shiloh Hall, 76 The Mount, Belfast, BT5 4ND and the associated fixtures & fittings. The fixed assets are included at their fair value.

THE CHURCH OF GOD IN BELFAST
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

6. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
Unrestricted Funds						
Income for expenses	1,213	12,951	(10,171)	2,780	(2,078)	1,915
Appeals / Central Gifts	14,679	10,210	(11,298)	(1,088)	-	13,591
Interest Income	255	177	-	177	(432)	-
Club	212	-	-	-	-	212
Designated Funds						
Church Buildings	200,000	-	-	-	-	200,000
	<u>216,359</u>	<u>23,338</u>	<u>(21,469)</u>	<u>1,869</u>	<u>(2,510)</u>	<u>215,718</u>
Restricted Funds						
Lord's Servants Shiloh Hall	5,711	21,441	(19,107)	2,334	-	8,045
Maintenance Fund	11,483		(5,149)	(5,149)	2,510	8,844
Youth Group	22,291	2,090	(6,185)	(4,095)	-	18,196
Swindon Hall Appeal	-	1,490	(1,490)	-	-	-
	<u>39,486</u>	<u>25,021</u>	<u>(31,930)</u>	<u>(6,910)</u>	<u>2,510</u>	<u>35,086</u>
Total	<u>255,844</u>	<u>48,359</u>	<u>(53,400)</u>	<u>(5,041)</u>	<u>-</u>	<u>250,804</u>

The Church of God in Belfast

Northern Ireland - Charity number 107944

Accounts

THE CHURCH OF GOD IN BELFAST

NIC:107944

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2023**

THE CHURCH OF GOD IN BELFAST TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Shiloh Hall
76 The Mount
Belfast
BT5 4ND

Northern Ireland Charity Number: 107944

TRUSTEES

The Trustees (Overseers/Elders) who served during the year or who were trustees at the date of this report were:

Mr. Ian N. Lockhart
Mr. Stephen McCabe
Mr. Gareth Andrews

INDEPENDENT EXAMINER

Michael Fitch
UHY Hacker Young Fitch
Chartered Accountants
Suite 2.06, Custom House
Custom House Square
Belfast
BT1 3ET

BANKERS

Dankse Bank
Abbeycentre Branch
Longwood road
Newtownabbey
BT37 9UH

THE CHURCH OF GOD IN BELFAST TRUSTEES ANNUAL REPORT (cont'd)

INTRODUCTION

The Church of God in Belfast is one of the churches in a global network called, "The Churches of God in the Fellowship of the Son of God, the Lord Jesus Christ". This is our full legal title, see www.ChurchesofGod.info

Further background to the Churches of God, our practices and beliefs can be found at: <http://churchesofgod.info/wp-content/uploads/2017/07/About-the-Churches-of-God.pdf>

In summary, we believe in:

- the Inspiration and Authority of the Bible as God's Word;
- the Trinity of God the Father, God the Son, and God the Holy Spirit;
- the death of Jesus Christ, God's Son, as the only sacrifice for the forgiveness of our sins, which is personally received by repentance and faith in Jesus Christ as personal Saviour;
- the Person of the Holy Spirit living in every believer to teach and guide in the way of serving God;
- the command for believers to be baptised by immersion in water as declaring their allegiance to the Lord Jesus and as a picture of them now being dead to sin (buried in water) and now raised to walk in a new life;
- the command for baptised believers to serve God, being added to a local church of God assembly, and in fellowship with other churches of God worldwide;
- the command to continue steadfastly in 'the apostles' teaching, the fellowship, the breaking of the bread and the prayers'.

This last point above details how a person may be added to the Church of God in Belfast (i.e. membership of the charity).

DESCRIPTION AND PURPOSE

The **Purpose, aims and objectives** of The Church of God in Belfast are principally twofold:

1. To worship and serve God in accordance with our understanding of the apostles teaching.

1 Peter 2:5 "You yourselves like living stones are being built up as a spiritual house, to be a holy priesthood, to offer spiritual sacrifices acceptable to God through Jesus Christ."

This is in harmony with what the Lord told his disciples, "And you shall love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength."

Mark 12:30; Matthew 22:37; Acts 2:41,42

2. To proclaim the Gospel of God's good news to our neighbours.

1Peter 2:9 *"But you are a chosen race, a royal priesthood, a holy nation, a people for his own possession, that you may proclaim the excellencies of him who called you out of darkness into his marvellous light."*

Again, this is in harmony with what the Lord told his disciples, *"You shall love your neighbour as yourself"* Matthew 22:39; Mark 12:31

According to **The Charities Act (Northern Ireland) 2008** and, **the Charities Act (Northern Ireland) 2013**, all the organisation's purposes must:

1. fall under one or more of the list of 12 descriptions of charitable purposes in the Charities Act, and
2. be for the public benefit.

As far as the Church of God in Belfast is concerned, the specific description of charitable purpose that the church fits within (as defined by the Charities Act) is:

- The advancement of religion

PUBLIC BENEFIT STATEMENT

The **public benefit** requirement is defined in the Charities Act and states that purposes must be for the public benefit to be charitable. Charity trustees must know and be able to identify the purposes of their charity.

Throughout 2023, the Trustees have had regard to the Charity Commission's public benefit requirement statutory guidance.

There are two elements of public benefit:

1. **Benefit**: This is about the benefit flowing from the charity's purposes. For a charity's purposes to satisfy the benefit element of public benefit, that benefit must have three key features, it must:

1. flow from the charity's purposes
2. be capable of being demonstrated
3. be beneficial and not harmful.

2. **Public**: This is about who may benefit from the charity's purposes. For a charity's purposes to satisfy the public element, the benefit which may flow from those purposes must:

1. be to the public or to a section of the public
2. not provide a private benefit to individuals unless this benefit is incidental.

In the case of **the advancement of religion** (charitable purpose), an example of a **benefit** that relates to the Church of God in Belfast, is:

- the adoption of a moral framework which encourages people to be good citizens.

Intended Beneficiaries of the Church of God in Belfast

The charity's **intended beneficiaries** are the people who can benefit from its charitable purposes. Anyone who could benefit is a potential beneficiary. Given the geographic location of Shiloh Hall, 76 The Mount, Belfast, BT5 4ND; the primary beneficiaries are people who live in the vicinity of this postcode in east Belfast. There are also church members who live further away, but who value the friendship, fellowship and Bible teachings such that they are prepared to travel to this place of worship.

The main activities of the church / charity to further our purpose for the public benefit and to attract new members are:

1. The holding of an outreach gospel meeting in Shiloh Hall to which all are welcome,
2. The holding of a meeting for young people in Shiloh Hall to which all younger people in the vicinity are welcome,

STRUCTURE AND MANAGEMENT

The Church of God in Belfast has a group of elders (or overseers) who collectively exercise the leadership and governance within the church assembly (charity). Within this group, there are three Trustees who have signed the Deed.

The current Trustees are:

- Ian Nigel Lockhart
- Stephen McCabe
- Gareth Andrews

The Trustees meet regularly throughout the year along with other local elders to review, discuss and agree on how the church may best function to achieve its purpose, aims and objectives. In addition, the elders of the Church of God in Belfast meet quarterly with other elders in the Northern Ireland District to discuss matters that affect the whole District.

Every 18 months, a representation of all the elders in the Churches of God in the fellowship of the Son of God, the Lord Jesus Christ, meet from across the globe to discuss matters of a global nature.

FINANCIAL REVIEW

The members of the church (saints) give contributions on a weekly/monthly basis for a number of purposes:

1. Lord's Servants – full-time ministers/missionaries in UK & overseas
2. Shiloh Hall expenses – heating, electricity, water, insurance costs, maintenance fund etc.
3. Specific appeals from the wider Churches of God – e.g. outreach, relief, literature.

These contributions/gifts are counted by two church members (often an elder and a deacon), and subsequently lodged on a weekly basis into our bank account by one of the deacons or elders.

High standards of internal banking controls are in place for both the Current Account and Business Investment Account. All transfers and outgoing payments must be authorised by any two of the following four elders: Ian Lockhart (Trustee), Stephen McCabe (Trustee), Gareth Andrews (Trustee) or Terence Dougan (Retired Trustee).

Throughout the past financial year from 1st January 2023 to 31st December 2023, the assembly finances have been in a credit/surplus position and through the generosity of the church members' regular contributions, we have been able to meet both our expenses and gift contributions without our bank account having to be overdrawn or going into a debt/deficit situation. There were incoming resources during the year of £42,027 (2022: £42,746) and total expenditure for the year of £42,394 (2022: £43,386).

We confirm that this Trustee report is an accurate record of how we conduct the affairs of the church assembly / charity.

On behalf of the Church of God in Belfast,

Signed:



Ian N. Lockhart
Assembly Secretary &
Trustee

ian.n.lockhart@outlook.com

Dated: 03/05/2024

**THE CHURCH OF GOD IN BELFAST
TRUSTEES ANNUAL REPORT (cont'd)**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the Church of God in Belfast in accordance with applicable law and generally accepted accounting practice.

As the Church of God in Belfast's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Church of God in Belfast transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Church of God in Belfast and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees at a meeting on 03/05/2024

and signed on its behalf by



Mr Ian N. Lockhart
Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CHURCH OF GOD IN BELFAST

We report on the accounts of the charity for the year ended 31 December 2023 which are set out on page 9-13.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

As the Trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

I have examined your charity financial statements 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.

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 the Trustees concerning any such matters.

Independent Examiner's Statement

I have completed my examination and no matter has come to my attention, which gives me cause to believe:

- (1) That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- (2) That the financial statements do not accord with these accounting records;
- (3) That the financial statements do not comply with the accounting requirements of the Charity Act (Northern Ireland) 2008;
- (4) That there is further information needed for a proper understanding of the financial statements to be reached,



Michael Fitch

UHY Hacker Young Fitch
Chartered Accountants
Suite 2.06, Custom House
Custom House Square
Belfast, BT1 3ET

Date: 03/05/2024

THE CHURCH OF GOD IN BELFAST
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
Receipts					
Donations and legacies	2	11,470	30,519	41,989	42,675
Investment Income	3	38	-	38	71
Total Receipts		<u>11,508</u>	<u>30,519</u>	<u>42,027</u>	<u>42,746</u>
Payments					
Charitable activities	4	9,086	25,298	34,384	43,386
Other		6,660	1,350	8,010	-
Total Payments		<u>15,746</u>	<u>26,648</u>	<u>42,394</u>	<u>43,386</u>
Net receipts / (payments)		<u>(4,238)</u>	<u>3,871</u>	<u>(367)</u>	<u>(640)</u>
Transfers between funds		(1,666)	1,666	-	-
Claw back of Youth Gifts		-	22,291	22,291	
Net movement in funds		<u>(5,904)</u>	<u>27,828</u>	<u>21,924</u>	<u>(640)</u>
Funds brought forward		208,603	25,319	233,922	234,562
Funds carried forward	6	<u>202,699</u>	<u>53,147</u>	<u>255,846</u>	<u>233,922</u>

THE CHURCH OF GOD IN BELFAST
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	8,603	25,319	33,921	34,562
Net movement in funds	(5,904)	27,828	21,924	(640)
Bank, cash & debtors at end of year	<u>2,699</u>	<u>53,147</u>	<u>55,846</u>	<u>33,921</u>
Bank and Cash Balances				
Bank Current Account			17,402	33,921
Business Investment Account			11,483	
Youth Group Accounts			22,291	
			<u>51,176</u>	<u>33,921</u>
Other Assets				
Fixed Assets – Note 5				
- Church Premises			200,000	200,000
Debtor			4,670	-
Total Net Assets			<u>255,846</u>	<u>233,921</u>
Liabilities				
Other			-	-
Total Charity Funds			<u>255,846</u>	<u>233,921</u>

Approved by the Trustees at a meeting on 03/05/2024

and signed on its behalf by



Mr Ian N. Lockhart
Trustee

THE CHURCH OF GOD IN BELFAST

NOTES TO THE ACCOUNTS

31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Church of God in Belfast is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Restricted funds are to be expended only on the restricted purposes intended by the donor.

Unrestricted funds are income funds which are to be spent on the Church of God in Belfast general purposes.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations and gifts	11,470	30,519	41,989	42,675
	_____	_____	_____	_____
	11,470	30,519	41,989	42,675
	_____	_____	_____	_____

3. INVESTMENT INCOME	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Deposit Interest	38	-	38	71
	_____	_____	_____	_____
	38	-	38	71
	_____	_____	_____	_____

4. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Church running expenses	9,086	-	9,086	14,695
Central Gifts	6,660	-	6,660	7,298
Lord's Servants	-	21,688	21,688	16,240
Appeals	-	3,610	3,610	5,153
Shiloh Hall Maintenance Fund	-	1,350	1,350	-
	<u>15,746</u>	<u>26,648</u>	<u>42,394</u>	<u>43,386</u>

5. FIXED ASSETS

The congregation owns the Church premises situated at Shiloh Hall, 76 The Mount, Belfast, BT5 4ND and the associated fixtures & fittings. The fixed assets are included at their fair value.

THE CHURCH OF GOD IN BELFAST
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

6. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
Unrestricted Funds						
Income for expenses	629	9,670	9,086	584	-	1,213
Central Gifts	5,879	1,800	6,660	(4,860)	-	1,019
Interest Income	217	38	-	38	-	255
Club	212	-	-	-	-	212
Building	1,666	-	-	-	(1,666)	-
Other	-	-	-	-	-	-
Designated Funds						
Church Buildings	200,000	-	-	-	-	200,000
	<u>208,603</u>	<u>11,508</u>	<u>15,746</u>	<u>(4,239)</u>	<u>(1,666)</u>	<u>202,699</u>
Restricted Funds						
Lord's Servants	7,157	20,243	21,688	(1,445)	-	5,712
Appeals	18,162	10,145	3,610	6,535	(11,037)	13,660
Shiloh Hall	-	131	1,350	(1,219)	12,702	11,483
Maintenance Fund						
Youth Group		22,291				22,291
	<u>25,319</u>	<u>52,810</u>	<u>26,648</u>	<u>3,871</u>	<u>1,666</u>	<u>53,147</u>
Total	<u>233,922</u>	<u>64,318</u>	<u>42,394</u>	<u>21,194</u>	<u>-</u>	<u>255,846</u>

The Church of God in Belfast

Northern Ireland - Charity number 107944

Annual report

THE CHURCH OF GOD IN BELFAST TRUSTEES ANNUAL REPORT (cont'd)

INTRODUCTION

The Church of God in Belfast is one of the churches in a global network called, "The Churches of God in the Fellowship of the Son of God, the Lord Jesus Christ". This is our full legal title, see www.ChurchesofGod.info

Further background to the Churches of God, our practices and beliefs can be found at: <http://churchesofgod.info/wp-content/uploads/2017/07/About-the-Churches-of-God.pdf>

In summary, we believe in:

- the Inspiration and Authority of the Bible as God's Word;
- the Trinity of God the Father, God the Son, and God the Holy Spirit;
- the death of Jesus Christ, God's Son, as the only sacrifice for the forgiveness of our sins, which is personally received by repentance and faith in Jesus Christ as personal Saviour;
- the Person of the Holy Spirit living in every believer to teach and guide in the way of serving God;
- the command for believers to be baptised by immersion in water as declaring their allegiance to the Lord Jesus and as a picture of them now being dead to sin (buried in water) and now raised to walk in a new life;
- the command for baptised believers to serve God, being added to a local church of God assembly, and in fellowship with other churches of God worldwide;
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This last point above details how a person may be added to the Church of God in Belfast (i.e. membership of the charity).

DESCRIPTION AND PURPOSE

The **Purpose, aims and objectives** of The Church of God in Belfast are principally twofold:

1. To worship and serve God in accordance with our understanding of the apostles teaching.

1 Peter 2:5 "You yourselves like living stones are being built up as a spiritual house, to be a holy priesthood, to offer spiritual sacrifices acceptable to God through Jesus Christ."

This is in harmony with what the Lord told his disciples, "And you shall love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength."

Mark 12:30; Matthew 22:37; Acts 2:41,42

2. To proclaim the Gospel of God's good news to our neighbours.

1Peter 2:9 *"But you are a chosen race, a royal priesthood, a holy nation, a people for his own possession, that you may proclaim the excellencies of him who called you out of darkness into his marvellous light."*

Again, this is in harmony with what the Lord told his disciples, *"You shall love your neighbour as yourself"* Matthew 22:39; Mark 12:31

According to **The Charities Act (Northern Ireland) 2008** and, **the Charities Act (Northern Ireland) 2013**, all the organisation's purposes must:

1. fall under one or more of the list of 12 descriptions of charitable purposes in the Charities Act, and
2. be for the public benefit.

As far as the Church of God in Belfast is concerned, the specific description of charitable purpose that the church fits within (as defined by the Charities Act) is:

- The advancement of religion

PUBLIC BENEFIT STATEMENT

The **public benefit** requirement is defined in the Charities Act and states that purposes must be for the public benefit to be charitable. Charity trustees must know and be able to identify the purposes of their charity.

Throughout 2023, the Trustees have had regard to the Charity Commission's public benefit requirement statutory guidance.

There are two elements of public benefit:

1. **Benefit**: This is about the benefit flowing from the charity's purposes. For a charity's purposes to satisfy the benefit element of public benefit, that benefit must have three key features, it must:

1. flow from the charity's purposes
2. be capable of being demonstrated
3. be beneficial and not harmful.

2. **Public**: This is about who may benefit from the charity's purposes. For a charity's purposes to satisfy the public element, the benefit which may flow from those purposes must:

1. be to the public or to a section of the public
2. not provide a private benefit to individuals unless this benefit is incidental.

In the case of **the advancement of religion** (charitable purpose), an example of a **benefit** that relates to the Church of God in Belfast, is:

- the adoption of a moral framework which encourages people to be good citizens.

Intended Beneficiaries of the Church of God in Belfast

The charity's **intended beneficiaries** are the people who can benefit from its charitable purposes. Anyone who could benefit is a potential beneficiary. Given the geographic location of Shiloh Hall, 76 The Mount, Belfast, BT5 4ND; the primary beneficiaries are people who live in the vicinity of this postcode in east Belfast. There are also church members who live further away, but who value the friendship, fellowship and Bible teachings such that they are prepared to travel to this place of worship.

The main activities of the church / charity to further our purpose for the public benefit and to attract new members are:

1. The holding of an outreach gospel meeting in Shiloh Hall to which all are welcome,
2. The holding of a meeting for young people in Shiloh Hall to which all younger people in the vicinity are welcome,

STRUCTURE AND MANAGEMENT

The Church of God in Belfast has a group of elders (or overseers) who collectively exercise the leadership and governance within the church assembly (charity). Within this group, there are three Trustees who have signed the Deed.

The current Trustees are:

- Ian Nigel Lockhart
- Stephen McCabe
- Gareth Andrews

The Trustees meet regularly throughout the year along with other local elders to review, discuss and agree on how the church may best function to achieve its purpose, aims and objectives. In addition, the elders of the Church of God in Belfast meet quarterly with other elders in the Northern Ireland District to discuss matters that affect the whole District.

Every 18 months, a representation of all the elders in the Churches of God in the fellowship of the Son of God, the Lord Jesus Christ, meet from across the globe to discuss matters of a global nature.

FINANCIAL REVIEW

The members of the church (saints) give contributions on a weekly/monthly basis for a number of purposes:

1. Lord's Servants – full-time ministers/missionaries in UK & overseas
2. Shiloh Hall expenses – heating, electricity, water, insurance costs, maintenance fund etc.
3. Specific appeals from the wider Churches of God – e.g. outreach, relief, literature.

These contributions/gifts are counted by two church members (often an elder and a deacon), and subsequently lodged on a weekly basis into our bank account by one of the deacons or elders.

High standards of internal banking controls are in place for both the Current Account and Business Investment Account. All transfers and outgoing payments must be authorised by any two of the following four elders: Ian Lockhart (Trustee), Stephen McCabe (Trustee), Gareth Andrews (Trustee) or Terence Dougan (Retired Trustee).

Throughout the past financial year from 1st January 2023 to 31st December 2023, the assembly finances have been in a credit/surplus position and through the generosity of the church members' regular contributions, we have been able to meet both our expenses and gift contributions without our bank account having to be overdrawn or going into a debt/deficit situation. There were incoming resources during the year of £42,027 (2022: £42,746) and total expenditure for the year of £42,394 (2022: £43,386).

We confirm that this Trustee report is an accurate record of how we conduct the affairs of the church assembly / charity.

On behalf of the Church of God in Belfast,

Signed:



Ian N. Lockhart
Assembly Secretary &
Trustee

ian.n.lockhart@outlook.com

Dated: 03/05/2024

**THE CHURCH OF GOD IN BELFAST
TRUSTEES ANNUAL REPORT (cont'd)**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the Church of God in Belfast in accordance with applicable law and generally accepted accounting practice.

As the Church of God in Belfast's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Church of God in Belfast transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Church of God in Belfast and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees at a meeting on 03/05/2024

and signed on its behalf by



Mr Ian N. Lockhart
Trustee

The Church of God in Belfast

Northern Ireland - Charity number 107944

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CHURCH OF GOD IN BELFAST

We report on the accounts of the charity for the year ended 31 December 2023 which are set out on page 9-13.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

As the Trustees you are responsible for the preparation of the financial statements on accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

I have examined your charity financial statements 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.

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 the Trustees concerning any such matters.

Independent Examiner's Statement

I have completed my examination and no matter has come to my attention, which gives me cause to believe:

- (1) That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- (2) That the financial statements do not accord with these accounting records;
- (3) That the financial statements do not comply with the accounting requirements of the Charity Act (Northern Ireland) 2008;
- (4) That there is further information needed for a proper understanding of the financial statements to be reached,



Michael Fitch

UHY Hacker Young Fitch
Chartered Accountants
Suite 2.06, Custom House
Custom House Square
Belfast, BT1 3ET

Date: 03/05/2024

The Church of God in Belfast

Northern Ireland - Charity number 107944

Accounts

THE CHURCH OF GOD IN BELFAST

NIC:107944

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2022**

THE CHURCH OF GOD IN BELFAST TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Shiloh Hall
76 The Mount
Belfast
BT5 4ND

Northern Ireland Charity Number: 107944

TRUSTEES

The Trustees (Overseers/Elders) who served during the year or who were trustees at the date of this report were:

Mr. Ian N. Lockhart	Mr Stephen McCabe (appt 22.11.2022)
Mr. Terry E. Dougan (resigned 22.11.2022)	Mr Gareth Andrews (appt 22.11.2022)
Mr. Brian McCarty (resigned 22.11.2022)	

INDEPENDENT EXAMINER

Michael Fitch
UHY Hacker Young Fitch
Chartered Accountants
Gordon Street Mews
Belfast
BT1 2LG

BANKERS

Dankse Bank
Abbeycentre Branch
Longwood road
Newtownabbey
BT37 9UH

THE CHURCH OF GOD IN BELFAST TRUSTEES ANNUAL REPORT (cont'd)

INTRODUCTION

The Church of God in Belfast is one of the churches in a global network called, "The Churches of God in the Fellowship of the Son of God, the Lord Jesus Christ". This is our full legal title, see www.ChurchesofGod.info

Further background to the Churches of God, our practices and beliefs can be found at: <http://churchesofgod.info/wp-content/uploads/2017/07/About-the-Churches-of-God.pdf>

In summary, we believe in:

- the Inspiration and Authority of the Bible as God's Word;
- the Trinity of God the Father, God the Son, and God the Holy Spirit;
- the death of Jesus Christ, God's Son, as the only sacrifice for the forgiveness of our sins, which is personally received by repentance and faith in Jesus Christ as personal Saviour;
- the Person of the Holy Spirit living in every believer to teach and guide in the way of serving God;
- the command for believers to be baptised by immersion in water as declaring their allegiance to the Lord Jesus and as a picture of them now being dead to sin (buried in water) and now raised to walk in a new life;

the command for baptised believers to serve God, being added to a local church of God assembly, and in fellowship with other churches of God worldwide; the command to continue steadfastly in 'the apostles' teaching, the fellowship, the breaking of the bread and the prayers'.

This last point above details how a person may be added to the Church of God in Belfast (i.e. membership of the charity).

DESCRIPTION AND PURPOSE

The **Purpose, aims and objectives** of The Church of God in Belfast are principally twofold:

1. To worship and serve God in accordance with our understanding of the apostles teaching.

1Peter 2:5 "You yourselves like living stones are being built up as a spiritual house, to be a holy priesthood, to offer spiritual sacrifices acceptable to God through Jesus Christ."

This is in harmony with what the Lord told his disciples, *"And you shall love the Lord your God with all*

your heart and with all your soul and with all your mind and with all your strength."

Mark 12:30; Matthew 22:37; Acts 2:41,42

2. To proclaim the Gospel of God's good news to our neighbours.

1Peter 2:9 *"But you are a chosen race, a royal priesthood, a holy nation, a people for his own possession, that you may proclaim the excellencies of him who called you out of darkness into his marvellous light."*

Again, this is in harmony with what the Lord told his disciples, *"You shall love your neighbour as yourself"* Matthew 22:39; Mark 12:31

According to **The Charities Act (Northern Ireland) 2008** and the **Charities Act (Northern Ireland) 2013**, all the organisation's purposes must:

1. fall under one or more of the list of 12 descriptions of charitable purposes in the Charities Act, and
2. be for the public benefit.

As far as the Church of God in Belfast is concerned, the specific description of charitable purpose that the church fits within (as defined by the Charities Act) is:

- The advancement of religion

PUBLIC BENEFIT STATEMENT

The **public benefit** requirement is defined in the Charities Act and states that purposes must be for the public benefit to be charitable. Charity trustees must know and be able to identify the purposes of their charity.

Throughout 2022, the Trustees have had regard to the Charity Commission's public benefit requirement statutory guidance.

There are two elements of public benefit:

1. **Benefit**: This is about the benefit flowing from the charity's purposes. For a charity's purposes to satisfy the

benefit element of public benefit, that benefit must have three key features, it must:

1. flow from the charity's purposes
2. be capable of being demonstrated
3. be beneficial and not harmful.

2. **Public**: This is about who may benefit from the charity's purposes. For a charity's purposes to satisfy the public element, the benefit which may flow from those purposes must:

1. be to the public or to a section of the public
2. not provide a private benefit to individuals unless this benefit is incidental.

In the case of **the advancement of religion** (charitable purpose), an example of a **benefit** that relates to the Church of God in Belfast, is:

- the adoption of a moral framework which encourages people to be good citizens.

Intended Beneficiaries of the Church of God in Belfast

The charity's **intended beneficiaries** are the people who can benefit from its charitable purposes. Anyone who could benefit is a potential beneficiary. Given the geographic location of Shiloh Hall, 76 The Mount, Belfast, BT5 4ND; the primary beneficiaries are people who live in the vicinity of this postcode in east Belfast. There are also church members who live further away, but who value the friendship, fellowship and Bible teachings such that they are prepared to travel to this place of worship.

The main activities of the church / charity to further our purpose for the public benefit and to attract newmembers are:

1. The holding of an outreach gospel meeting in Shiloh Hall to which all are welcome,
2. The holding of a friendship gospel meeting at a local elderly person's fold,
3. The holding of a meeting for young people in Shiloh Hall to which all younger people in the vicinity are welcome,
4. The holding of a gospel Tea Meeting in Shiloh Hall to which all in the vicinity of the Hall are invited and welcome.

STRUCTURE AND MANAGEMENT

The Church of God in Belfast has a group of elders (or overseers) who collectively exercise the leadership and governance within the church assembly (charity). Within this group, there are three Trustees who have signed the Deed.

The current Trustees are:

- Terence Edward Dougan
- Brian McCarty
- Ian Nigel Lockhart

The Trustees meet regularly throughout the year along with other local elders to review, discuss and agree on how the church may best function to achieve its purpose, aims and objectives. In addition, the elders of the Church of God in Belfast meet quarterly with other elders in the Northern Ireland District to discuss matters that affect the whole District.

Every 18 months, a representation of all the elders in the Churches of God in the fellowship of the Son of God, the Lord Jesus Christ, meet from across the globe to discuss matters of a global nature.

FINANCIAL REVIEW

The members of the church (saints) give contributions on a weekly/monthly basis for a number of purposes:

1. Lord's Servants – full-time ministers/missionaries in UK & overseas
2. Shiloh Hall expenses – heating, electricity, water, insurance costs etc.
3. Specific appeals from the wider Churches of God – e.g. outreach, relief, literature.

These contributions/gifts are lodged on a weekly basis into our bank account by one of the deacons or elders.

Throughout the past financial year from 01/01/2022 to 31/12/2022, the assembly finances have been in a credit/surplus position and through the generosity of the church members' regular contributions, we have been able to meet both our expenses and gift contributions without our bank account having to be overdrawn or going into a debt/deficit situation. There were incoming resources during the year of £42,746 (2021 : £53,364) and total expenditure for the year of £43,385 (2021 : £43,065).

We confirm that this Trustee report is an accurate record of how we conduct the affairs of the church assembly / charity.

On behalf of The Church of God in

Belfast, Signed:



Ian N. Lockhart
Assembly Secretary &
Trustee

ian.n.lockhart@outlook.com

Dated: 18/05/2023

**THE CHURCH OF GOD IN BELFAST
TRUSTEES ANNUAL REPORT (cont'd)**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the Church of God in Belfast in accordance with applicable law and generally accepted accounting practice.

As the Church of God in Belfast's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Church of God in Belfast transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Church of God in Belfast and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees at a meeting on

and signed on its behalf by 18/05/2023



Mr Ian N. Lockhart
Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CHURCH OF GOD IN BELFAST

We report on the accounts of the charity for the year ended 31 December 2022 which are set out on page 9-13.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

As the Trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

I have examined your charity financial statements 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.

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 the Trustees concerning any such matters.

Independent Examiner's Statement

I have completed my examination and no matter has come to my attention, which gives me cause to believe:

- (1) That accounting records were not kept in accordance with section 63 of the Charities Act;
- (2) That the financial statements do not accord with these accounting records;
- (3) That the financial statements do not comply with the accounting requirements of the Charity Act;
- (4) That there is further information needed for a proper understanding of the financial statements to be reached,



Michael Fitch

UHY Hacker Young Fitch
Chartered Accountants
Gordon Street Mews
27-29 Gordon Street
Belfast, BT1 2LG

Date: 18th May 2023

THE CHURCH OF GOD IN BELFAST
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Receipts					
Donations and legacies	2	13,432	29,243	42,675	53,294
Investment Income	3	71	-	71	69
Total Receipts		<u>13,503</u>	<u>29,243</u>	<u>42,746</u>	<u>53,364</u>
Payments					
Charitable activities	4	14,695	21,393	43,386	43,065
Other		7,298	-	-	-
Total Payments		<u>21,993</u>	<u>21,393</u>	<u>43,386</u>	<u>43,065</u>
Net receipts / (payments)		<u>(8,490)</u>	<u>7,850</u>	<u>(640)</u>	<u>10,299</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>(8,490)</u>	<u>7,850</u>	<u>(640)</u>	<u>10,299</u>
Funds brought forward		217,093	17,469	234,562	224,263
Funds carried forward	6	<u>208,603</u>	<u>25,319</u>	<u>233,922</u>	<u>234,562</u>

THE CHURCH OF GOD IN BELFAST
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	17,093	17,468	34,562	24,263
Net movement in funds	(8,490)	7,850	(640)	10,229
Bank and Cash at end of year	<u>8,603</u>	<u>25,318</u>	<u>33,921</u>	<u>34,562</u>
Bank and Cash Balances				
Bank Current Account			33,921	34,562
			<u>33,921</u>	<u>34,562</u>
Other Assets				
Fixed Assets – Note 5				
- Church Premises			200,000	200,000
			<u>200,000</u>	<u>200,000</u>
Liabilities				
Other			-	-
			<u>233,921</u>	<u>234,562</u>

Approved by the Trustees at a meeting on

and signed on its behalf by 18/05/2023



Mr Ian N. Lockhart
Trustee

THE CHURCH OF GOD IN BELFAST

NOTES TO THE ACCOUNTS

31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Church of God in Belfast is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Restricted funds are to be expended only on the restricted purposes intended by the donor.

Unrestricted funds are income funds which are to be spent on the Church of God in Belfast general purposes.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations and gifts	13,432	29,243	42,675	53,294
Cullybackey closure receipts	_____	_____	_____	_____
	13,432	29,243	42,675	53,294
	_____	_____	_____	_____

3. INVESTMENT INCOME	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Deposit Interest	71	-	71	69
	_____	_____	_____	_____
	71	-	71	69
	_____	_____	_____	_____

4. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Church running expenses	14,695	-	14,695	7,847
Central Gifts	7,298	-	7,298	-
Donations to Missions and Charities	-	21,393	21,393	28,918
Cullybackey closure gifts	-	-	-	6,300
	<u>21,993</u>	<u>21,393</u>	<u>43,386</u>	<u>43,065</u>

5. FIXED ASSETS

The congregation owns the Church premises situated at Shiloh Hall, 76 The Mount, Belfast, BT5 4ND and the associated fixtures & fittings. The fixed assets are included at their fair value.

THE CHURCH OF GOD IN BELFAST
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

6. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
Unrestricted Funds						
Income for expenses	2,932	12,382	14,695	(2,313)	10	629
Central Gifts	12,127	1,050	7,298	(6,248)	-	5,879
Interest Income	146	71	-	71	-	217
Club	212	-	-	-	-	212
Building	1,666	-	-	-	-	1,666
Other	10	-	-	-	-10	-
Designated Funds						
Church Buildings	200,000	-	-	-	-	200,000
	<u>217,093</u>	<u>13,503</u>	<u>21,993</u>	<u>(8,490)</u>	<u>-</u>	<u>208,603</u>
Restricted Funds						
Lord's Servants	5,952	17,445	16,240	1,205	-	7,157
Appeals	11,517	11,798	5,153	6,645	-	18,162
	<u>17,469</u>	<u>29,243</u>	<u>21,393</u>	<u>7,850</u>	<u>-</u>	<u>25,319</u>
Total	<u>234,562</u>	<u>42,746</u>	<u>43,386</u>	<u>(640)</u>	<u>-</u>	<u>233,922</u>

The Church of God in Belfast

Northern Ireland - Charity number 107944

Annual report

THE CHURCH OF GOD IN BELFAST TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Shiloh Hall
76 The Mount
Belfast
BT5 4ND

Northern Ireland Charity Number: 107944

TRUSTEES

The Trustees (Overseers/Elders) who served during the year or who were trustees at the date of this report were:

Mr. Ian N. Lockhart	Mr Stephen McCabe (appt 22.11.2022)
Mr. Terry E. Dougan (resigned 22.11.2022)	Mr Gareth Andrews (appt 22.11.2022)
Mr. Brian McCarty (resigned 22.11.2022)	

INDEPENDENT EXAMINER

Michael Fitch
UHY Hacker Young Fitch
Chartered Accountants
Gordon Street Mews
Belfast
BT1 2LG

BANKERS

Dankse Bank
Abbeycentre Branch
Longwood road
Newtownabbey
BT37 9UH

THE CHURCH OF GOD IN BELFAST TRUSTEES ANNUAL REPORT (cont'd)

INTRODUCTION

The Church of God in Belfast is one of the churches in a global network called, "The Churches of God in the Fellowship of the Son of God, the Lord Jesus Christ". This is our full legal title, see www.ChurchesofGod.info

Further background to the Churches of God, our practices and beliefs can be found at: <http://churchesofgod.info/wp-content/uploads/2017/07/About-the-Churches-of-God.pdf>

In summary, we believe in:

- the Inspiration and Authority of the Bible as God's Word;
- the Trinity of God the Father, God the Son, and God the Holy Spirit;
- the death of Jesus Christ, God's Son, as the only sacrifice for the forgiveness of our sins, which is personally received by repentance and faith in Jesus Christ as personal Saviour;
- the Person of the Holy Spirit living in every believer to teach and guide in the way of serving God;
- the command for believers to be baptised by immersion in water as declaring their allegiance to the Lord Jesus and as a picture of them now being dead to sin (buried in water) and now raised to walk in a new life;

the command for baptised believers to serve God, being added to a local church of God assembly, and in fellowship with other churches of God worldwide; the command to continue steadfastly in 'the apostles' teaching, the fellowship, the breaking of the bread and the prayers'.

This last point above details how a person may be added to the Church of God in Belfast (i.e. membership of the charity).

DESCRIPTION AND PURPOSE

The **Purpose, aims and objectives** of The Church of God in Belfast are principally twofold:

1. To worship and serve God in accordance with our understanding of the apostles teaching.

1Peter 2:5 "You yourselves like living stones are being built up as a spiritual house, to be a holy priesthood, to offer spiritual sacrifices acceptable to God through Jesus Christ."

This is in harmony with what the Lord told his disciples, *"And you shall love the Lord your God with all*

your heart and with all your soul and with all your mind and with all your strength."

Mark 12:30; Matthew 22:37; Acts 2:41,42

2. To proclaim the Gospel of God's good news to our neighbours.

1Peter 2:9 *"But you are a chosen race, a royal priesthood, a holy nation, a people for his own possession, that you may proclaim the excellencies of him who called you out of darkness into his marvellous light."*

Again, this is in harmony with what the Lord told his disciples, *"You shall love your neighbour as yourself"* Matthew 22:39; Mark 12:31

According to **The Charities Act (Northern Ireland) 2008** and the **Charities Act (Northern Ireland) 2013**, all the organisation's purposes must:

1. fall under one or more of the list of 12 descriptions of charitable purposes in the Charities Act, and
2. be for the public benefit.

As far as the Church of God in Belfast is concerned, the specific description of charitable purpose that the church fits within (as defined by the Charities Act) is:

- The advancement of religion

PUBLIC BENEFIT STATEMENT

The **public benefit** requirement is defined in the Charities Act and states that purposes must be for the public benefit to be charitable. Charity trustees must know and be able to identify the purposes of their charity.

Throughout 2022, the Trustees have had regard to the Charity Commission's public benefit requirement statutory guidance.

There are two elements of public benefit:

1. **Benefit**: This is about the benefit flowing from the charity's purposes. For a charity's purposes to satisfy the

benefit element of public benefit, that benefit must have three key features, it must:

1. flow from the charity's purposes
2. be capable of being demonstrated
3. be beneficial and not harmful.

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1. be to the public or to a section of the public
2. not provide a private benefit to individuals unless this benefit is incidental.

In the case of **the advancement of religion** (charitable purpose), an example of a **benefit** that relates to the Church of God in Belfast, is:

- the adoption of a moral framework which encourages people to be good citizens.

Intended Beneficiaries of the Church of God in Belfast

The charity's **intended beneficiaries** are the people who can benefit from its charitable purposes. Anyone who could benefit is a potential beneficiary. Given the geographic location of Shiloh Hall, 76 The Mount, Belfast, BT5 4ND; the primary beneficiaries are people who live in the vicinity of this postcode in east Belfast. There are also church members who live further away, but who value the friendship, fellowship and Bible teachings such that they are prepared to travel to this place of worship.

The main activities of the church / charity to further our purpose for the public benefit and to attract newmembers are:

1. The holding of an outreach gospel meeting in Shiloh Hall to which all are welcome,
2. The holding of a friendship gospel meeting at a local elderly person's fold,
3. The holding of a meeting for young people in Shiloh Hall to which all younger people in the vicinity are welcome,
4. The holding of a gospel Tea Meeting in Shiloh Hall to which all in the vicinity of the Hall are invited and welcome.

STRUCTURE AND MANAGEMENT

The Church of God in Belfast has a group of elders (or overseers) who collectively exercise the leadership and governance within the church assembly (charity). Within this group, there are three Trustees who have signed the Deed.

The current Trustees are:

- Terence Edward Dougan
- Brian McCarty
- Ian Nigel Lockhart

The Trustees meet regularly throughout the year along with other local elders to review, discuss and agree on how the church may best function to achieve its purpose, aims and objectives. In addition, the elders of the Church of God in Belfast meet quarterly with other elders in the Northern Ireland District to discuss matters that affect the whole District.

Every 18 months, a representation of all the elders in the Churches of God in the fellowship of the Son of God, the Lord Jesus Christ, meet from across the globe to discuss matters of a global nature.

FINANCIAL REVIEW

The members of the church (saints) give contributions on a weekly/monthly basis for a number of purposes:

1. Lord's Servants – full-time ministers/missionaries in UK & overseas
2. Shiloh Hall expenses – heating, electricity, water, insurance costs etc.
3. Specific appeals from the wider Churches of God – e.g. outreach, relief, literature.

These contributions/gifts are lodged on a weekly basis into our bank account by one of the deacons or elders.

Throughout the past financial year from 01/01/2022 to 31/12/2022, the assembly finances have been in a credit/surplus position and through the generosity of the church members' regular contributions, we have been able to meet both our expenses and gift contributions without our bank account having to be overdrawn or going into a debt/deficit situation. There were incoming resources during the year of £42,746 (2021 : £53,364) and total expenditure for the year of £43,385 (2021 : £43,065).

We confirm that this Trustee report is an accurate record of how we conduct the affairs of the church assembly / charity.

On behalf of The Church of God in

Belfast, Signed:



Ian N. Lockhart
Assembly Secretary &
Trustee

ian.n.lockhart@outlook.com

Dated: 18/05/2023

**THE CHURCH OF GOD IN BELFAST
TRUSTEES ANNUAL REPORT (cont'd)**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the Church of God in Belfast in accordance with applicable law and generally accepted accounting practice.

As the Church of God in Belfast's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Church of God in Belfast transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Church of God in Belfast and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees at a meeting on

and signed on its behalf by 18/05/2023



Mr Ian N. Lockhart
Trustee

The Church of God in Belfast

Northern Ireland - Charity number 107944

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CHURCH OF GOD IN BELFAST

We report on the accounts of the charity for the year ended 31 December 2022 which are set out on page 9-13.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

As the Trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

I have examined your charity financial statements 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.

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 the Trustees concerning any such matters.

Independent Examiner's Statement

I have completed my examination and no matter has come to my attention, which gives me cause to believe:

- (1) That accounting records were not kept in accordance with section 63 of the Charities Act;
- (2) That the financial statements do not accord with these accounting records;
- (3) That the financial statements do not comply with the accounting requirements of the Charity Act;
- (4) That there is further information needed for a proper understanding of the financial statements to be reached,



Michael Fitch

UHY Hacker Young Fitch
Chartered Accountants
Gordon Street Mews
27-29 Gordon Street
Belfast, BT1 2LG

Date: 18th May 2023