

Mullaghmeen Baptist Church

TRUSTEES' ANNUAL REPORT AND STATEMENT OF RECEIPTS AND PAYMENTS
AND ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY NUMBER: 108126

CRUDDEN DOLAN LIMITED

CHARTERED ACCOUNTANTS
AND
REGISTERED AUDITORS

23 DARLING STREET
ENNISKILLEN
COUNTY FERMANAGH
BT74 7DP

Mullaghmeen Baptist Church

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

CONTENTS

References and Administrative Details	1
Trustees' Annual Report	2 - 4
Independent Examiners Report to the Trustees	5
Receipts and Payments Account	6
Statement of Assets and Liabilities	7
Notes to the Financial Statements	8 - 9

Mullaghmeen Baptist Church

REFERENCES AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Name: Mullaghmeen Baptist Church

Charity Registration Number: 108126

Contact Address: Andrew Compton
47 Ardgart Road
Ballinamallard
Co Fermanagh
BT94 2AR

Trustees Andrew Compton
Garry Knox
William Coalter
Victor Irwin
George Miller
Paul Irwin

Independent Examiner Crudden Dolan Limited
23 Darling Street
Enniskillen
Co Fermanagh
BT74 7DP

Bankers Danske Bank Ltd
99-101 Main Street
Fivemiletown
County Tyrone
BT75 0PH

Mullaghmeen Baptist Church

TRUSTEES' ANNUAL REPORT **FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present the annual report and statement of Receipts and Payments and Assets and Liabilities for Mullaghmeen Baptist Church for the year ended 31 December 2023.

Objectives and Activities

1. To grant people a positive experience of knowing God through a relationship with Jesus.
 2. To provide people with personal well-being and the experience of belonging to a spiritual family within the local community.
 3. To provide answers to people who may have deep questions about their lives coupled with unhappiness or uncertainty as to how they pursue their lives.
 4. To lead and equip people to reach out beyond their own life concerns developing an open approach to others within the community.
1. People who have developed a clear understanding of themselves and God which stabilises their approaches to the stresses and challenges of life.
 2. People who grow as mature and positive citizens and contributors to the life of the local community.
 3. Bringing people a sense of stability despite the unpredictability of life.
 4. Young people who benefit from regular time spent together with their peers in a safe environment. Adults who benefit from regular time spent together with others in a safe environment. There is no possibility of harm arising from the purposes of Mullaghmeen Baptist Church as the purposes relate to those who wish to pursue them and are not forced on those who reject them. Mullaghmeen Baptist Church's beneficiaries are the section of the public that are members and adherents to the church and any members of the public who wish to attend the church. There is no private benefit arising out of the purposes of Mullaghmeen Baptist Church.

Achievements, Performance and Public Benefit

Sunday meetings: 11.30am (Bible teaching and communion) 7.00pm (Home Groups/communion/prayers).

Youth events: Sunday 11.30am- Kid's Church, Fridays- Children's Club and Teen events, annual Holiday Bible Club.

Prison Ministry: Loughan House Prison meeting every third Tuesday, pastoral visit every Thursday 2.00pm.

Friendship club: Tuesday 10.30am fortnightly (support group for older people in the community).

Pastoral visitation: Visiting the sick, elderly from people across the church.

Outreach events: Invitational meetings held at the church building throughout the year on Sunday evenings.

SAFEGUARDING POLICY STATEMENT

- Every person has value and dignity which comes directly from the creation of male and female in God's own image and likeness. Therefore, we have a duty to value all people as bearing the image of God and to protect them from harm.
- We accept and endorse the principles set out in "Safe in our Care" Safeguarding and Child Protection Guidelines produced by the Association of Baptist Churches in Ireland.
- We commit ourselves to nurture, protection and safeguarding all our members, particularly children, young people, and vulnerable adults.
- We recognise that safeguarding is the responsibility of the whole church community.
- We undertake to exercise proper care in the selection, appointment, training, and support of those working in both paid and voluntary positions with children or vulnerable adults, including the use of Access NI disclosures and making appropriate referrals to the 'AccessNI Enhanced Disclosure check'.
- We will respond without delay to concerns or allegations that a child or vulnerable adult may have been harmed, cooperating with the police and social care services in any investigation.
- We will challenge any abuse of power by anyone in a position of trust.
- We will seek to offer pastoral care and support to anyone who has suffered abuse, developing with them appropriate pastoral support.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.

The Office Bearers and Trustees of this Church agreed and adopted the above Policy at its meeting on: 07/06/2021

A full copy can be made available upon request, please contact the office.

SAFEGUARDING TEAM

We have appointed Sandra Knox Church Safeguarding Officer (CSO).

Safeguarding Officer: Sandra Knox; knoxfamily04@yahoo.co.uk; 02866348047

Our CSO is the first person to speak to if you have any concerns about the welfare of a child or adult with vulnerability.

This role is supported by our CSO Assistant Stewart Burns s.lburns@hotmail.co.uk; 078 21312182

Mullaghmeen Baptist Church

The church has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Church's objectives and activities, as well as providing public benefit.

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the church can continue its activities and the financial statement for the year ended 31 December 2023 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Constituted as a Charity by Trust Deed.

Recruitment and Appointment of Deacons & Elders (Trustees) taken from MBC's constitution

5.6 Appointment and Removal of Charity Trustees

5.6.1 Given the nature of their responsibilities, the duly appointed Elders and Deacons (collectively referred to as the "Office Bearers") shall serve as the Charity Trustees in accordance with the Charities Act (Northern Ireland) 2008.

5.6.2 Appointment to the role of Charity Trustee will terminate on cessation of holding the office of Elder or Deacon.

5.6.3 The Church Members' Meeting, acting in accordance with the procedures set out in 5.1, 5.2, 6.2 and 6.3 shall appoint, remove and accept the resignation of Charity Trustees.

5.6.4 No person may serve as a Charity Trustee who is disqualified by law from acting as a Charity Trustee. Any duly elected Office-bearer who is disqualified by law from acting as a Charity Trustee may retain the office of Elder or Deacon and discharge the duties of that post.

5.6.5 There must be a minimum of three Charity Trustees at all times.

5.7 Responsibilities of the Charity Trustees

5.7.1 The Charity Trustees shall be responsible for the governance of the Church and the fulfilment of the purpose as stated in clause 2, acting according to the will of God as discerned by the Church Members' Meeting and in accordance with the specific and general directions of that Meeting.

5.7.2 The Charity Trustees shall ensure, in accordance with the instruction of the Church Meeting, that:

- i. the appropriate level of insurance for building, public and employer's liability is held; and
- ii. all properties including those held on separate property trusts, (except those buildings that are required to be kept in repair and insured by a tenant) are kept in the appropriate state of repair.

Organisational Structure

5.8.1 The Charity Trustees, under the direction and authority of the Church Members' Meeting, shall manage the business of the Church and have the following powers in order to further the purpose:

- i. power to make rules and regulations for the governance of the Church provided they are not in conflict with this constitution and gain the approval of the Church membership;
- ii. power to make grants that further the charitable purpose stated in clause 2. For the avoidance of doubt any disbursement of funds by the Church as part of the "Association of Baptist Churches in Ireland" or to the "Northern Baptist Corporation Limited" shall be considered as furthering the charitable purpose of the Church.
- iii. power to do all such other lawful things as are necessary for the achievement of the purpose as stated in clause 2.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the statement of Receipts and Payments and statement of Assets and Liabilities in accordance with applicable law and regulations.

The laws applicable to charities in Northern Ireland with income of less than £250,000 requires the Trustees to prepare a statement of Receipts and Payments and a statement of Assets and Liabilities for each financial year.

The Trustees are responsible for keeping accounting records that are sufficient to show and explain the Church's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

George Miller

Mr George Miller

Victor Irwin

Mr Victor Irwin

Date : 15/10/2024

Mullaghmeen Baptist Church

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF
Mullaghmeen Baptist Church

We report on the accounts of Mullaghmeen Baptist Church for the year ended 31 December 2023, which are set on pages 6 and 7.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under sections 65(9)(b) of the Charities Act
- State whether particular matters have come to our attention

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

CRUDDEN DOLAN LIMITED
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
23 Darling Street
Enniskillen
Co Fermanagh
BT74 7DP

Date:

Mullaghmeen Baptist Church

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<u>Receipts</u>				
Donations	44,120		44,120	47,614
			-	-
Gift Aid	8,922		8,922	16,877
Assoc of Baptists Irl IFL Repayment	-		-	-
			-	-
Total Receipts	53,042	-	53,042	64,491
<u>Payments</u>				
Pastor's wage	29,392		29,392	32,645
Light & Heat	2,030		2,030	3,344
ABCI Subscription	2,341		2,341	870
Pastor's expenses	6,745		6,745	2,249
Baptist Finance Pension Contributions	3,409		3,409	3,288
Missions	8,058		8,058	9,980
Scripture Union	3,000		3,000	3,000
Bank Charges	94		94	101
Water	126		126	108
Repairs & Groundskeeping	6,186		6,186	3,707
Print Postage Stationary	625		625	3,685
CCLI copyright	519		519	481
Other	216		216	100
Internet	510		510	623
Sunday School	382		382	214
Holiday Bible Club	825		825	514
Church outings & teas	-		-	1,351
Guest Speakers	1,785		1,785	755
Furniture & equipment	1,711		1,711	9,685
Baptist Magazine	265		265	279
Insurance	1,171		1,171	1,079
			-	-
			-	-
Total Payments	69,391	-	69,391	78,058
Surplus (Deficit) of Receipts over Payments for the year before transfers	(16,349)	-	(16,349)	13,567
Transfers			-	-
Excess of Receipts over Payments for the year	(16,349)	-	(16,349)	(13,567)

Mr George Miller

Mr Victor Irwin

Date:

Mullaghmeen Baptist Church

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2023

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
Current Accounts	11,123	-	-	11,123	22,903
Deposit Account	42,417	-	-	42,417	46,986
Total Cash Funds	53,540	-	-	53,540	69,889
Investment Assets					
Other Listed Investments	-	-	-		
	-	-	-		
Total Investment Assets	-	-	-	-	-
Assets retained for the Church's use					
Total assets retained for the Church's use					
Total Assets	53,540	-	-	53,540	69,889

On behalf of the Trustees

Mr George Miller

Mr Victor Irwin

Date:

Mullaghmeen Baptist Church

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

b) Statement of Assets and Liabilities

i) The assets of the Church, retained for its own use comprise:

- Church Buildings

The Church Buildings are deemed to be Heritage assets as defined by the Charities SORP (FRS 102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost of valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the Church.

ii) Investments

Fixed asset investments comprising listed investments (ordinary shares), investment properties and Representative Church Body (RCB) investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

2. Reconciliation of Cash Funds

Total Cash Funds at Beginning of the year	69,889
Receipts for the year	53,042
Payments for the year	<u>(69,391)</u>
Total Cash Funds at end of the year	<u><u>53,540</u></u>

Mullaghmeen Baptist Church

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Movement in Funds

	At 01.01.23	Incoming Resources	Outgoing Resources	Transfers	Investment Gain/(Loss)	At 31.12.23
Restricted Funds	-	-	-	-		-
Unrestricted Funds						
General Fund	69,889	53,042	(69,391)	-	-	53,540
	69,889	53,042	(69,391)	-	-	53,540
Total Funds	69,889	53,042	(69,391)	-	-	53,540

4. Collections for Third Parties

No collections were made on behalf of Third Parties

5. Transactions with the Trustees

Pastor's wage:	29392
Pastor's expenses	6745
Baptist Finance Pension Contributions	3409
	<u>39546</u>