

Hamilton Road Baptist Church

Northern Ireland · Charity number 108149

Details

Status Received

Registered 2021-08-17

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

Contact

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Activities

Purposes: The Church acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately. (i) The principal charitable purpose of the church is to present Jesus Christ as Saviour and Lord in a contemporary, creative and caring way to people of all ages, circumstances and backgrounds so that they may, by faith in Him, be reconciled to God and, growing in grace through the Holy Spirit become part of a biblical community, worshipping Him and making a difference in todays world. Arising from Purpose (i) above the Church also acts: (ii) to prevent or relieve poverty and relieve need among those in hardship; and (iii) to advance education especially among children and young people. These objects may be pursued in the United Kingdom or abroad at the discretion of the Trustees.

What the charity does: The advancement of religion

How the charity works: Counselling/support, Education/training, Grant making, Overseas aid/famine relief, Religious activities, Volunteer development, Welfare/benevolent, Youth development

Who the charity helps: Children (5-13 year olds), General public, Men, Older people, Overseas/developing countries, Parents, Preschool (0-5 year olds), Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£473,718	£451,924	£-9,351	9

Trustees

Name	Role	Appointed
Andrew Browne		
Archie Mcavoy		
Chris		
Chris Waugh		
David Brown		
David Mccracken		
David Steele		
Jonathan Mcclaughlin		
Keith Mcilwaine		
Mr Jonathan Leddy		
Mr Nathan Mccavery		

Hamilton Road Baptist Church

Northern Ireland - Charity number 108149

Accounts

Charity registration number NIC108149 (Northern Ireland)

HAMILTON ROAD BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

HAMILTON ROAD BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Brown
Mr C Waugh
Mr D McCracken
Dr D Steele
Mr A Browne OBE
Mr K McIlwaine
Dr J McCloughlin
Mr A McAvoy MBE
Mr C McGuire
Mr N McCavery
Mr J Leddy

(Appointed 3 February 2025)
(Appointed 12 March 2025)
(Appointed 22 October 2025)

Charity number (Northern Ireland)

NIC108149

Principal address

112-114 Hamilton Road
Bangor
Co Down
BT20 4LQ

Independent examiner

GMcG BELFAST
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

HAMILTON ROAD BAPTIST CHURCH

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HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements of Hamilton Road Baptist Church ("the Church") for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Church acknowledges the headship of Jesus Christ over His Church and exists to glorify the triune God by maintaining and promoting His worship both individually and corporately.

- i. The principal charitable purpose of the Church is to present Jesus Christ as Saviour and Lord in a contemporary, creative and caring way to people of all ages, circumstances and backgrounds so that they may, by faith in Him, be reconciled to God and, growing in grace through the Holy Spirit become part of a biblical community, worshipping Him and making a difference in today's world.
- ii. Arising from (i) above, the Church also acts (a) to prevent or relieve poverty and relieve need among those in hardship; and (b) to advance education especially among children and young people; and
- iii. These objectives may be pursued in the United Kingdom or abroad at the discretion of the trustees.

The Church holds regular services for public worship, prayer, Bible study, preaching and teaching for all age groups, and provides pastoral care to the members of the Church through visitation, support and prayer. The Church organises meetings and events that promote our charitable purpose and participates in the life of the local community. Support is given to other Christian organisations and charities, locally and overseas, through volunteering, financial gifts and prayer.

The trustees have complied with their duty to have due regard to the public benefit guidance issued by the Charity Commission for Northern Ireland.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Church is committed to the spiritual, emotional and social wellbeing of all those engaging with the Church's ministry. This ministry is open to all members of the general public as well as those who join the Church in membership.

At the end of the year church membership was 315 (2024 - 313). Average attendances on a Sunday morning exceeded 300 and on Sunday evenings there were between 100 and 200 people, depending on the programme being run. Pastor Keith McIlwaine (full-time) and Pastor Jonathan McCloughlin (part-time) have continued to pastor the church together with Associate Pastor, Chris McGuire. Pastor McCloughlin continued in his role as Principal of The Irish Baptist College.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Sunday services are supplemented by a wide range of other activities depending on a large number of volunteers, who ensure their safe and effective organisation. For adults, these include:

- Growth Groups: 15 groups offer spiritual and social support to approximately 220 people. They regularly meet in people's homes and on church premises throughout the year.
- Men's Ministry: 'Lads, Dads & Grandads' offered a wide range of activities for men of all ages. The year's programme, which was attended by 60+ men, included breakfasts, games nights, Chinese meals, curry nights and interviews. Two events with special guest speakers were especially well attended.
- Women's Ministry: 'Girls2Grans' brings together women of all ages for study courses, meals together and other events. The Christmas event generated a significant gift for Kiwoko Hospital in Uganda.
- Young Adults Ministry: This group (ages 20 to 39) currently make up over a quarter of members and regular attendees in HRBC. The programme includes semi-regular social gatherings on Sundays following the evening service. These evenings have consisted of prayer and pizza nights, Christmas socials and time spent in one another's homes.

The Church offers Christian teaching to all ages and seeks to show practical expressions of Christian belief in the local community by providing assistance to those experiencing hardship, ill health, bereavement and in old age. This work includes:

- Pastoral Care Team: The Church employs two women's pastoral care workers part-time and a volunteer supervisor. They provide support on a one-to-one basis and assist the church's volunteer pastoral care team. A part-time pastoral visitor was employed up to September to supplement the staff resources in this area, and will be replaced in 2026.
- Meeting Point: This is a monthly meeting attended by 25 to 40 seniors and others. The programme includes a variety of speakers, music, and afternoon tea.
- Memory Lane: In May 2022 the Church started a monthly service for those suffering from dementia and their carers. This is attended both by members and those from other denominations and backgrounds. A team of 13 volunteers provides this service, which is now represented within the Dementia Friendly Community Partnership.
- Brew Dock: Three mornings a week the Church opens its coffee bar to passers-by for free coffee & refreshments, conversation and board games. Once a month a free lunch is also offered with an average of 30 attending. This included a Christmas lunch attended by approximately 80 people. Over 25 meals were also donated and distributed to individuals at home.
- Lunch Club: A monthly lunch club started in 2024 for those who work from home has continued. This is open to both members and others.
- Griefshare: This runs every other year and was not held in 2025, but a reunion of former attendees met in a Donaghadee café in April.
- Prayer Ministry: This has continued at the conclusion of each Sunday morning service. Members of a group chosen for the purpose are available to pray with anyone who requests it. A designated section of the church is set aside for this, and it is usually conducted on an individual basis.
- Nursing Home Ministry: Once a month a team attended the Carnalea Clinic to hold a service and provide friendship and support to residents. There are normally 10 to 14 residents and 3 to 4 staff present.
- Overseas Mission: The church supports workers in Europe, North Africa, Asia and South America. They are involved in a range of missionary, social and educational projects, often ministering to the most deprived in the societies where they are located.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

- Events: In June a community BBQ, open to all, was attended by several hundred including many not connected with the Church. Church picnics were held in Ward Park in July and August, to which guests were welcome. In June the church hosted an Irish Baptist College lecture, open to all, and delivered by Dr Tom Schreiner, an American theologian and author. A full Christmas programme included carol singing in a local park and hosting a primary school carol service.

The Church also contributes to the education of children and young people through its own programmes and support for other like-minded agencies locally and overseas.

- Light House: Aimed at children from the ages of 3 to 14 this meets on a Sunday morning with other outings and projects held throughout the year. Approximately 80 to 90 children attend and among other activities they have raised money for projects both local and overseas.
- Live Wires: An average of 60 to 65 children (many of whom have no other connection with the Church) gather on a Thursday evening for a varied programme of activities, while an increasing number of parents stay for coffee and a chat for the hour that the children's programme is running.
- Pop-Ins: This aims to provide a friendly and welcoming place where parents/carers and their children can come once a week during term time. This has proved very popular and the sports hall is usually as full as health and safety considerations allow.
- Youth Ministries: The Church appointed a new full-time youth director in the Autumn. He runs a weekly youth club in addition to training older teenagers in leadership skills. A Youth Week was held in the summer and approximately 30 young people attend on a Sunday evening for Youth Academy.

Financial review

The results for the year are set out in detail on pages 7 to 17.

The Church recorded a net income for the year of £21,794 (2024 - the Church had net expenditure of £69,827).

At the year end cash at bank and in hand was £64,682 (2024 - £32,178).

At 31 December 2025, the total funds of the church amounted to £1,282,243 (2024 - £1,260,499). This includes designated funds of £1,175,096 (2024 - £1,206,117), which are explained in note 15 of the accounts.

There were no closing restricted reserves at 31 December 2025 (2024 - £1,048).

Reserves

The trustees have established a policy whereby the income of Hamilton Road Baptist Church should be expended for its objectives at the earliest possible time.

Notwithstanding this, it is considered prudent that additional resources in the region of £80,000 are required to cover ongoing expenditure and should be held in general funds. Free reserves at 31 December 2025 amount to £71,466.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Brown

Mr C Waugh

Mr D McCracken

Dr D Steele

Mr A Browne OBE

Mr K McIlwaine

Dr J McClaughlin

Mr A McAvoy MBE

Mr C McGuire

(Appointed 3 February 2025)

Mr N McCavery

(Appointed 12 March 2025)

Mr J Leddy

(Appointed 22 October 2025)

The Church Constitution, agreed at the Church AGM in March 2018, defines the responsibilities, powers and proceedings of the Church trustees. The trustees normally meet three to four times a year and comprise the church elders, pastors, secretary and treasurer. They serve ex officio and their appointment is subject to a ballot vote by church members.

The pastors and elders also have responsibility for the spiritual life of the church and meet at least once monthly. They are assisted by the deacons, who have responsibility for day-to-day practical matters, and they meet together with the church pastors and elders, as the church officers, at least six times each year. All appointments and significant items of church business, including the budget and expenditure, are submitted to general meetings of the church membership, of which there are three in the year. The Constitution also provides for special meetings to be convened in certain circumstances.

Contribution of volunteers

The Church relies on the voluntary support of its members and adherents. Without this support many of the church activities would be unable to operate. It is not possible to place a monetary value on this voluntary support and, as such, it has not been recognised in the statement of financial activities.

Future plans

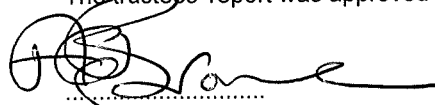
The Church will continue to develop strong links with primary schools in the area and host events to which the local community can be invited.

There will be a full programme of teaching and other activities for children and young people and a number of social events for the whole church, including a summer barbecue in the grounds of Bangor Grammar School and a community carol service in Ballyholme Park.

The Church will continue to support work elsewhere in Ireland and overseas and provide opportunities and funding for both short-term and long-term placements. These will contribute to meeting the twin objectives of poverty relief and the advancement of education, as well as our principal charitable purpose of promoting the Christian faith.

It is planned to appoint a new church visitor to supplement pastoral care and to make other adjustments to the pastoral team to address the vacancy that will be created by the lead pastor taking up an appointment in the United States.

The trustees' report was approved by the Board of Trustees.



Mr A Browne OBE

Trustee

Date: 2nd MARCH 2026



Mr A McAvoy MBE

Trustee

HAMILTON ROAD BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAMILTON ROAD BAPTIST CHURCH

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 7 to 17.

Responsibilities and basis of report

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

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

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

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

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HAMILTON ROAD BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF HAMILTON ROAD BAPTIST CHURCH

Independent examiner's statement

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

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



Mr Nigel Moore FCA
for and on behalf of GMcG Belfast

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Belfast
BT2 8EQ

Dated: 4 March 2026

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HAMILTON ROAD BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	472,961	-	472,961	391,693	-	391,693
Investments	3	757	-	757	746	-	746
Total income		473,718	-	473,718	392,439	-	392,439
Expenditure on:							
Charitable activities	4	450,866	1,058	451,924	462,266	-	462,266
Total expenditure		450,866	1,058	451,924	462,266	-	462,266
Net income/(expenditure)		22,852	(1,058)	21,794	(69,827)	-	(69,827)
Transfers between funds		(10)	10	-	-	-	-
Net movement in funds	6	22,842	(1,048)	21,794	(69,827)	-	(69,827)
Reconciliation of funds:							
Fund balances at 1 January 2025		1,259,401	1,048	1,260,449	1,329,228	1,048	1,330,276
Fund balances at 31 December 2025		1,282,243	-	1,282,243	1,259,401	1,048	1,260,449

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


HAMILTON ROAD BAPTIST CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,205,632		1,210,698
Current assets					
Debtors	11	21,280		24,386	
Cash at bank and in hand		64,682		32,178	
			85,962		56,564
Creditors: amounts falling due within one year	12	(9,351)		(6,813)	
Net current assets			76,611		49,751
Total assets less current liabilities			1,282,243		1,260,449
Net assets excluding pension liability			1,282,243		1,260,449
The funds of the charity					
Restricted income funds	14		-		1,048
Unrestricted funds	15		1,282,243		1,259,401
			1,282,243		1,260,449

The financial statements were approved by the trustees on 2nd MARCH 2026


 Mr A McAvoy MBE
 Trustee

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Hamilton Road Baptist Church is an unincorporated charity and governed by its Constitution and Rules.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	472,961	391,693

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	757	746

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4 Expenditure on charitable activities

	Church activities 2025 £	Church activities 2024 £
Direct costs		
Staff costs	188,979	172,578
Depreciation and impairment	40,176	41,484
Pulpit supply	750	1,620
Catering	6,092	8,162
Church events	340	12,981
Community	500	106
Evangelism	4,803	2,618
Fellowship fund	6,473	8,645
Lighthouse	1,569	1,462
Missions	93,895	72,638
Youth work	11,182	9,679
Church literature	882	3,085
Association support	14,098	32,191
Pastoral expenses	23,451	28,970
	<u>393,190</u>	<u>396,219</u>
Share of support and governance costs (see note 5)		
Support	56,034	63,049
Governance	2,700	2,998
	<u>451,924</u>	<u>462,266</u>
Analysis by fund		
Unrestricted funds	450,866	462,266
Restricted funds	1,058	-
	<u>451,924</u>	<u>462,266</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Support costs allocated to activities

	2025 £	2024 £
Utilities	19,209	20,570
Advert/printing & stationery	816	690
Repairs & improvements	13,202	20,129
Cleaning	4,186	3,700
Bank fees	1,947	1,101
Insurances	5,603	4,538
Office	4,363	6,143
Telephone	1,252	1,138
Miscellaneous	5,456	5,040
Governance costs	2,700	2,998
	<u>58,734</u>	<u>66,047</u>
Analysed between:		
Church activities	<u>58,734</u>	<u>66,047</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,500	2,100
Depreciation of owned tangible fixed assets	40,176	41,484
	<u>41,676</u>	<u>43,584</u>

7 Trustees

In accordance with the Constitution of the Church the Pastors also act as trustees. During the year, 2 (2024 - 1) trustee received remuneration of £94,276 (2024 - £46,999) and 2 trustees (2024 - 3) were reimbursed expenses totalling £9,949 (2024 - £9,528). No remuneration was paid in respect of services as trustee.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Pastors	2	2
Ministry & pastoral support	4	4
Admin	2	1
Property	1	1
	<u>9</u>	<u>8</u>
Total	<u>9</u>	<u>8</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Employees (Continued)

Employment costs	2025	2024
	£	£
Wages and salaries	170,125	155,279
Social security costs	7,558	7,485
Other pension costs	11,296	9,814
	<u>188,979</u>	<u>172,578</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

10 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2025	1,565,358	61,647	1,627,005
Additions	-	35,110	35,110
	<u>1,565,358</u>	<u>96,757</u>	<u>1,662,115</u>
At 31 December 2025	1,565,358	96,757	1,662,115
	<u>1,565,358</u>	<u>96,757</u>	<u>1,662,115</u>
Depreciation and impairment			
At 1 January 2025	364,099	52,208	416,307
Depreciation charged in the year	31,307	8,869	40,176
	<u>395,406</u>	<u>61,077</u>	<u>456,483</u>
At 31 December 2025	395,406	61,077	456,483
	<u>395,406</u>	<u>61,077</u>	<u>456,483</u>
Carrying amount			
At 31 December 2025	1,169,952	35,680	1,205,632
	<u>1,169,952</u>	<u>35,680</u>	<u>1,205,632</u>
At 31 December 2024	1,201,259	9,439	1,210,698
	<u>1,201,259</u>	<u>9,439</u>	<u>1,210,698</u>

Northern Baptist Corporation Limited, a charitable company registered in Northern Ireland, acts as the property holding trustee for the church.

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	21,280	24,386
	<u>21,280</u>	<u>24,386</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	9,351	6,813
	<u>9,351</u>	<u>6,813</u>

13 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	11,296	9,814
	<u>11,296</u>	<u>9,814</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Resources expended £	Transfers £	At 31 December 2025 £
One off mission giving	1,048	(1,058)	10	-
	<u>1,048</u>	<u>(1,058)</u>	<u>10</u>	<u>-</u>
Previous year:	At 1 January 2024 £	Resources expended £	Transfers £	At 31 December 2024 £
One off mission giving	1,048	-	-	1,048
	<u>1,048</u>	<u>-</u>	<u>-</u>	<u>1,048</u>

Explanatory notes to the funds

One of mission giving: This relates to specific funds raised on a one off basis for specific Missions or Missionaries or other Christian or community activities.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Fellowship fund	4,859	6,759	(6,473)	-	5,145
Building asset fund	1,201,258	-	(31,307)	-	1,169,951
General funds	53,284	466,959	(413,086)	(10)	107,147
	<u>1,259,401</u>	<u>473,718</u>	<u>(450,866)</u>	<u>(10)</u>	<u>1,282,243</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Fellowship fund	8,645	4,836	(8,645)	23	4,859
Building asset fund	1,232,566	-	(31,308)	-	1,201,258
General funds	88,017	387,603	(422,313)	(23)	53,284
	<u>1,329,228</u>	<u>392,439</u>	<u>(462,266)</u>	<u>-</u>	<u>1,259,401</u>

Explanatory notes to the funds

Fellowship fund: This relates to funds used for Pastoral care of individuals including hardship, illness, unemployment etc.

Building asset fund: This relates to the church buildings and any future building projects that may be proposed.

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	1,205,632	-	1,205,632
Current assets/(liabilities)	76,611	-	76,611
	<u>1,282,243</u>	<u>-</u>	<u>1,282,243</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

16 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,210,698	-	1,210,698
Current assets/(liabilities)	48,703	1,048	49,751
	<u>1,259,401</u>	<u>1,048</u>	<u>1,260,449</u>

17 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	-	252
	<u>-</u>	<u>252</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none), other than trustees' remuneration as disclosed in note 7.

Hamilton Road Baptist Church

Northern Ireland - Charity number 108149

Accounts

Charity registration number NIC108149

HAMILTON ROAD BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

HAMILTON ROAD BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Brown
Mr C Waugh
Mr D McCracken
Mr D Steele
Mr A Browne OBE
Mr K McIlwaine
Mr J McCloughlin
Mr A McAvoy MBE
Mr C McGuire

(Appointed 3 February 2025)

Charity number

NIC108149

Principal address

112-114 Hamilton Road
Bangor
Co Down
BT20 4LQ

Independent examiner

GMcG BELFAST
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Bankers

Danske Bank
Donegall Square West
Belfast
Down
BT1 6JS

HAMILTON ROAD BAPTIST CHURCH

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HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements of Hamilton Road Baptist Church ("the Church") for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Church acknowledges the headship of Jesus Christ over His Church and exists to glorify the triune God by maintaining and promoting His worship both individually and corporately.

- i. The principal charitable purpose of the Church is to present Jesus Christ as Saviour and Lord in a contemporary, creative and caring way to people of all ages, circumstances and backgrounds so that they may, by faith in Him, be reconciled to God and, growing in grace through the Holy Spirit become part of a biblical community, worshipping Him and making a difference in today's world.
- ii. Arising from (i) above, the Church also acts (a) to prevent or relieve poverty and relieve need among those in hardship; and (b) to advance education especially among children and young people; and
- iii. These objectives may be pursued in the United Kingdom or abroad at the discretion of the trustees.

The Church holds regular services for public worship, prayer, Bible study, preaching and teaching for all age groups, and provides pastoral care to the members of the Church through visitation, support and prayer. The Church organises meetings and events that promote our charitable purpose and participates in the life of the local community. Support is given to other Christian organisations and charities, locally and overseas, through volunteering, financial gifts and prayer.

The trustees have complied with their duty to have due regard to the public benefit guidance issued by the Charity Commission for Northern Ireland.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Church is committed to the spiritual, emotional and social wellbeing of all those engaging with the Church's ministry. This ministry is open to all members of the general public as well as those who join the Church in membership.

At the end of the year church membership was 313 (2023 - 314). Average attendances on a Sunday morning exceeded 300 and on Sunday evenings there were between 100 and 200 people, depending on the programme being run. Pastor McIlwaine (full-time) and Pastor McClaughlin (part time) have continued to pastor the church together with Associate Pastor McGuire. Pastor McClaughlin continues in his role as Principal of The Irish Baptist College.

Sunday services are supplemented by a wide range of other activities depending on a large number of volunteers who ensure their safe and effective organisation. For adults, these include:

- Growth Groups: 15 groups offer spiritual and social support to approximately 220 people. They regularly meet in people's homes and on church premises throughout the year.
- Men's Ministry – 'Lads, Dads & Grandads': Offering a wide range of activities for men of all ages. The year's programme, which was attended by 60+ men, included breakfasts, games nights, Chinese meals, curry nights and interviews. Two events with special guest speakers were especially well attended.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

- Women's Ministry – 'Girls2Grans': This group brings together women of all ages for study courses, meals together and other events. The Christmas event generated a significant gift for the music therapy project for children with cleft palates at St Luke's in Moyobamba, Peru.
- Young Adults Ministry: This group (ages 20-39) currently make up circa 28% of members and regular attendees in HRBC. The programme includes semi-regular social gatherings on Sundays following the evening service. These evenings have consisted of prayer and pizza nights, Christmas socials and time spent in one another's homes.

The Church offers Christian teaching to all ages and seeks to show practical expressions of Christian belief in the local community by providing assistance to those experiencing hardship, ill health, bereavement and in old age. This work includes:

- Pastoral Care Team: The Church employs two women's pastoral care workers part-time and a volunteer supervisor. They provide support on a one-to-one basis and assist the church's volunteer pastoral care team. A part-time pastoral visitor is also employed to supplement the staff resources in this area.
- Meeting Point: This is a monthly meeting attended by 25 to 40 seniors and others. The programme includes a variety of speakers, music, and afternoon tea.
- Memory Lane: In May 2022 the Church started a monthly service for those suffering from dementia and their carers. This is attended both by members and those from other denominations and backgrounds. A team of 13 volunteers provides this service, which is now represented within the Dementia Friendly Community Partnership.
- Brew Dock: Three mornings a week the Church opens its coffee bar to passers-by for free coffee & refreshments, conversation and board games. Once a month a free lunch is also offered. This included a Christmas lunch attended by 80 people.
- Lunch Club: During the year the Church started a monthly lunch club for those who work from home. This is open to both members and others.
- Griefshare: A 7-week course was completed in November. This was attended by 15-20 people who were coping with grief and bereavement in their lives. The group was led and facilitated by 7 church members.
- Prayer Ministry: Since September, at the conclusion of the Sunday morning service, members of a group chosen for the purpose, are available to pray with anyone who requests it. A designated section of the church is set aside for this, and numerous individuals have benefited.
- Nursing Home Ministry: Once a month a team attended the Carnalea Clinic to hold a service and provide friendship and support to residents.
- Overseas Mission: The church supports workers in Europe, North Africa, Asia and South America. They are involved in a range of missionary, social and educational projects, often ministering to the most deprived in the societies where they are located.
- Events: During the year a residential Church Weekend attracted over 180 adults, young people and children to a varied programme of activities and teaching. In June a community BBQ, open to all, was attended by several hundred including many not connected with the Church.

The Church also contributes to the education of children and young people through its own programmes and support for other like-minded agencies locally and overseas.

- Light House: Aimed at children from the ages of 3 to 14 this meets on a Sunday morning with other outings and projects held throughout the year. Approximately 80 to 90 children attend and among other activities they have raised money for projects both local and overseas.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

- Kids Academy: This has run in parallel with the Sunday evening programme for adults. Two teams of volunteers provide a range of activities for children of primary school age and have catered for up to 60 children.
- Live Wires: An average of 60/65 children (many of whom have no other connection with the Church) gather on a Thursday evening for a varied programme of activities, while an increasing number of parents stay for coffee and a chat for the hour that the children's programme is running.
- Pop-Ins: This aims to provide a friendly and welcoming place where parents/carers and their children can come once a week during term time. Numbers are dictated by the space available but the sports hall is usually full.
- Youth Ministries: The Church has a full-time youth director and runs a weekly youth club in addition to training older teenagers in leadership skills. A Youth Week was held in the summer and approximately 30 young people attend on a Sunday evening for Youth Academy.

Financial review

The results for the year are set out in detail on pages 7 to 17.

The Church recorded a net expenditure for the year of £69,827 (In 2023 the Church had net income of £15,669).

At the year end cash at bank and in hand was £32,178 (2023 - £74,014).

At 31 December 2024, the total funds of the church amounted to £1,260,449 (2023 - £1,330,276). Closing unrestricted funds at 31 December 2024 were £1,259,401 (2023 - £1,329,228). This includes designated funds of £1,206,117 (2023 - £1,241,211).

Closing restricted reserves of £1,048 represents funds held in relation to the Mission fund.

Reserves

The trustees have established a policy whereby the income of Hamilton Road Baptist Church should be expended for its objectives at the earliest possible time.

Notwithstanding this, it is considered prudent that additional resources in the region of £60,000 are required to cover ongoing expenditure and should be held in general funds. General funds at 31 December 2024 amount to £53,284.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Brown
Mr C Waugh
Mr D McCracken
Mr D Steele
Mr A Browne OBE
Mr K McIlwaine
Mr J McClaughlin
Mr A McAvoy MBE
Mr C McGuire

(Appointed 3 February 2025)

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Church Constitution, agreed at the Church AGM in March 2018, defines the responsibilities, powers and proceedings of the Church trustees. The trustees normally meet three to four times a year and comprise the church elders, pastors, secretary and treasurer. They serve ex officio and their appointment is subject to a ballot vote by church members.

The pastors and elders also have responsibility for the spiritual life of the church and meet at least once monthly. They are assisted by the deacons, who have responsibility for day-to-day practical matters and they meet together with the church pastors and elders, as the church officers, at least six times each year. Elders/deacons and Ministry Group leaders meet several times per year as a "Leadership Cohort" to augment knowledge and skills in a church context. All appointments and significant items of church business, including the budget and expenditure, are submitted to general meetings of the church membership, of which there are three in the year. The Constitution also provides for special meetings to be convened in certain circumstances.

Contribution of Volunteers

The Church relies on the voluntary support of its members and adherents. Without this support many of the church activities would be unable to operate. It is not possible to place a monetary value on this voluntary support and, as such, it has not been recognised in the statement of Financial Activities.

Future Plans

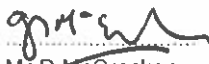
The Church will continue as before, promoting the Christian faith, providing poverty relief and the advancement of education locally and globally. In pursuit of this the 'leadership cohort' will continue to engage in ongoing training and receive support to more effectively lead organisations in the Church.

Locally, within the church facilities we plan to strengthen our extensive range of programmes for people of all ages already associated with the church and in our wider community. These will continue under the headings of "Gather, Grow and Go". We plan to run events such as 'West End Has Faith', and a '3.2.1. Course' to help people in the community explore faith.

Outside of the church facilities, we plan to continue to engage with and support schools in our city in ways that they deem appropriate such as participating in assemblies and other ways they consider helpful. In pursuit of this one of our pastors has joined the Board of Governors of a local school. We hope to run our community BBQ again in the grounds of a local school. We plan to renew financial and practical support to a church in Kircubbin.

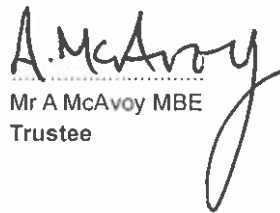
Globally, we plan to increase our level of financial support with existing partners, and to add to these projects in Paris and Spain. We aim to support members and others going on short term teams. As in previous years, we will react to global needs as they are made known to us as resources permit and through "special" offerings.

The trustees' report was approved by the Board of Trustees.



Mr D McCracken
Trustee

Date: 12th MARCH 2025



Mr A McAvoy MBE
Trustee

HAMILTON ROAD BAPTIST CHURCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HAMILTON ROAD BAPTIST CHURCH

I report to the trustees on my examination of the financial statements of Hamilton Road Baptist Church (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

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

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

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

- 5 -

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HAMILTON ROAD BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF HAMILTON ROAD BAPTIST CHURCH

Independent examiner's statement

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

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



Mr Nigel Moore FCA
for and on behalf of GMcG Belfast

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Dated: 12.3.25

HAMILTON ROAD BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	391,693	-	391,693	411,434	-	411,434
Investments	3	746	-	746	677	-	677
Total income		392,439	-	392,439	412,111	-	412,111
Expenditure on:							
Charitable activities	4	462,266	-	462,266	395,032	1,410	396,442
Total expenditure		462,266	-	462,266	395,032	1,410	396,442
Net income/(expenditure) and movement in funds		(69,827)	-	(69,827)	17,079	(1,410)	15,669
Reconciliation of funds:							
Fund balances at 1 January 2024		1,329,228	1,048	1,330,276	1,312,149	2,458	1,314,607
Fund balances at 31 December 2024		1,259,401	1,048	1,260,449	1,329,228	1,048	1,330,276

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

HAMILTON ROAD BAPTIST CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,210,698		1,249,175
Current assets					
Debtors	11	24,386		18,770	
Cash at bank and in hand		32,178		74,014	
		56,564		92,784	
Creditors: amounts falling due within one year	12	(6,813)		(11,683)	
Net current assets			49,751		81,101
Total assets less current liabilities			1,260,449		1,330,276
Net assets excluding pension liability			1,260,449		1,330,276
The funds of the charity					
Restricted income funds	14		1,048		1,048
Unrestricted funds	15		1,259,401		1,329,228
			1,260,449		1,330,276

The financial statements were approved by the trustees on 12th MARCH 2025


Mr A McAvoy MBE
Trustee

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Hamilton Road Baptist Church is an unincorporated charity and governed by its Constitution and Rules.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	391,693	411,434

3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	746	677

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Expenditure on charitable activities

	Church activities 2024 £	Church activities 2023 £
Direct costs		
Staff costs	172,578	152,941
Depreciation and impairment	41,484	43,050
Pulpit supply	1,620	2,660
Adult fellowships	-	2,356
Catering	8,162	14,973
Church events	12,981	9,828
Community	106	-
Evangelism	2,618	-
Fellowship fund	8,645	10,135
Lighthouse	1,462	1,750
Missions	72,638	60,763
Special gifts	-	7,832
Youth work	9,679	6,191
Church literature	3,085	4,488
Association support	32,191	17,046
Pastoral expenses	28,970	16,306
	<u>396,219</u>	<u>350,319</u>
Share of support and governance costs (see note 5)		
Support	63,049	41,217
Governance	2,998	4,906
	<u>462,266</u>	<u>396,442</u>
Analysis by fund		
Unrestricted funds	462,266	395,032
Restricted funds	-	1,410
	<u>462,266</u>	<u>396,442</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Support costs allocated to activities

	2024	2023
	£	£
Utilities	20,570	20,156
Advert/printing & stationery	690	439
Repairs & improvements	20,129	7,048
Cleaning	3,700	3,796
Bank fees	1,101	961
Insurances	4,538	3,617
Office	6,143	5,796
Telephone	1,138	737
Miscellaneous	5,040	(1,525)
Development interest	-	192
Governance costs	2,998	4,906
	<u>66,047</u>	<u>46,123</u>
Analysed between:		
Church activities	<u>66,047</u>	<u>46,123</u>

6 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,100	2,100
Depreciation of owned tangible fixed assets	41,484	43,050
	<u>43,584</u>	<u>45,150</u>

7 Trustees

In accordance with the Constitution of the Church the Pastors also act as trustees. During the year, 1 (2023 - 2) trustee received remuneration of £46,999 (2023 - £71,228) and 3 trustees (2023 - 4) were reimbursed expenses totalling £9,528 (2023 - £16,714). No remuneration was paid in respect of services as trustee.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Pastors	2	2
Ministry & pastoral support	4	4
Admin	1	1
Property	1	1
	<u>8</u>	<u>8</u>
Total	<u>8</u>	<u>8</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	155,279	140,902
Social security costs	7,485	4,188
Other pension costs	9,814	7,851
	<u>172,578</u>	<u>152,941</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	1,565,358	58,640	1,623,998
Additions	-	3,007	3,007
	<u>1,565,358</u>	<u>61,647</u>	<u>1,627,005</u>
At 31 December 2024	1,565,358	61,647	1,627,005
	<u>1,565,358</u>	<u>61,647</u>	<u>1,627,005</u>
Depreciation and impairment			
At 1 January 2024	332,792	42,031	374,823
Depreciation charged in the year	31,307	10,177	41,484
	<u>364,099</u>	<u>52,208</u>	<u>416,307</u>
At 31 December 2024	364,099	52,208	416,307
	<u>364,099</u>	<u>52,208</u>	<u>416,307</u>
Carrying amount			
At 31 December 2024	<u>1,201,259</u>	<u>9,439</u>	<u>1,210,698</u>
At 31 December 2023	<u>1,232,566</u>	<u>16,609</u>	<u>1,249,175</u>

Northern Baptist Corporation Limited, a charitable company registered in Northern Ireland, acts as the property holding trustee for the church.

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>24,386</u>	<u>18,770</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	6,813	11,683
	<u>6,813</u>	<u>11,683</u>

13 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	9,814	7,851
	<u>9,814</u>	<u>7,851</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Resources expended £	At 31 December 2024 £
One off mission giving	1,048	-	1,048
	<u>1,048</u>	<u>-</u>	<u>1,048</u>
Previous year:	At 1 January 2023 £	Resources expended £	At 31 December 2023 £
Lighthouse	1,410	(1,410)	-
One off mission giving	1,048	-	1,048
	<u>2,458</u>	<u>(1,410)</u>	<u>1,048</u>

Explanatory notes to the funds

Lighthouse: This is funds received that are to be used for the running of the Sunday school.

One of mission giving: This relates to specific funds raised on a one off basis for specific Missions or Missionaries or other Christian or community activities.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Fellowship fund	8,645	4,836	(8,645)	23	4,859
Building asset fund	1,232,566	-	(31,308)	-	1,201,258
General funds	88,017	387,603	(422,313)	(23)	53,284
	<u>1,329,228</u>	<u>392,439</u>	<u>(462,266)</u>	<u>-</u>	<u>1,259,401</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Fellowship fund	18,780	-	(10,135)	-	8,645
Building asset fund	1,252,313	11,427	(31,174)	-	1,232,566
General funds	41,056	400,684	(353,723)	-	88,017
	<u>1,312,149</u>	<u>412,111</u>	<u>(395,032)</u>	<u>-</u>	<u>1,329,228</u>

Explanatory notes to the funds

Fellowship fund: This relates to funds used for Pastoral care of individuals including hardship, illness, unemployment etc.

Building asset fund: This relates to the church buildings and any future building projects that may be proposed.

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,210,698	-	1,210,698
Current assets/(liabilities)	48,703	1,048	49,751
	<u>1,259,401</u>	<u>1,048</u>	<u>1,260,449</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	1,249,175	-	1,249,175
Current assets/(liabilities)	80,053	1,048	81,101
	<u>1,329,228</u>	<u>1,048</u>	<u>1,330,276</u>

17 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	252	757
Between two and five years	-	252
	<u>252</u>	<u>1,009</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none), other than trustees' remuneration as disclosed in note 7.

Hamilton Road Baptist Church

Northern Ireland - Charity number 108149

Annual report

Charity registration number NIC108149

HAMILTON ROAD BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

HAMILTON ROAD BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Brown
Mr C Waugh
Mr D McCracken
Mr D Steele
Mr A Browne OBE
Mr K McIlwaine
Mr J McClaughlin
Mr A McAvoy MBE
Mr C McGuire

(Appointed 3 February 2025)

Charity number

NIC108149

Principal address

112-114 Hamilton Road
Bangor
Co Down
BT20 4LQ

Independent examiner

GMcG BELFAST
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Bankers

Danske Bank
Donegall Square West
Belfast
Down
BT1 6JS

HAMILTON ROAD BAPTIST CHURCH

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HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements of Hamilton Road Baptist Church ("the Church") for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Church acknowledges the headship of Jesus Christ over His Church and exists to glorify the triune God by maintaining and promoting His worship both individually and corporately.

- i. The principal charitable purpose of the Church is to present Jesus Christ as Saviour and Lord in a contemporary, creative and caring way to people of all ages, circumstances and backgrounds so that they may, by faith in Him, be reconciled to God and, growing in grace through the Holy Spirit become part of a biblical community, worshipping Him and making a difference in today's world.
- ii. Arising from (i) above, the Church also acts (a) to prevent or relieve poverty and relieve need among those in hardship; and (b) to advance education especially among children and young people; and
- iii. These objectives may be pursued in the United Kingdom or abroad at the discretion of the trustees.

The Church holds regular services for public worship, prayer, Bible study, preaching and teaching for all age groups, and provides pastoral care to the members of the Church through visitation, support and prayer. The Church organises meetings and events that promote our charitable purpose and participates in the life of the local community. Support is given to other Christian organisations and charities, locally and overseas, through volunteering, financial gifts and prayer.

The trustees have complied with their duty to have due regard to the public benefit guidance issued by the Charity Commission for Northern Ireland.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Church is committed to the spiritual, emotional and social wellbeing of all those engaging with the Church's ministry. This ministry is open to all members of the general public as well as those who join the Church in membership.

At the end of the year church membership was 313 (2023 - 314). Average attendances on a Sunday morning exceeded 300 and on Sunday evenings there were between 100 and 200 people, depending on the programme being run. Pastor McIlwaine (full-time) and Pastor McClaughlin (part time) have continued to pastor the church together with Associate Pastor McGuire. Pastor McClaughlin continues in his role as Principal of The Irish Baptist College.

Sunday services are supplemented by a wide range of other activities depending on a large number of volunteers who ensure their safe and effective organisation. For adults, these include:

- Growth Groups: 15 groups offer spiritual and social support to approximately 220 people. They regularly meet in people's homes and on church premises throughout the year.
- Men's Ministry – 'Lads, Dads & Grandads': Offering a wide range of activities for men of all ages. The year's programme, which was attended by 60+ men, included breakfasts, games nights, Chinese meals, curry nights and interviews. Two events with special guest speakers were especially well attended.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

- Women's Ministry – 'Girls2Grans': This group brings together women of all ages for study courses, meals together and other events. The Christmas event generated a significant gift for the music therapy project for children with cleft palates at St Luke's in Moyobamba, Peru.
- Young Adults Ministry: This group (ages 20-39) currently make up circa 28% of members and regular attendees in HRBC. The programme includes semi-regular social gatherings on Sundays following the evening service. These evenings have consisted of prayer and pizza nights, Christmas socials and time spent in one another's homes.

The Church offers Christian teaching to all ages and seeks to show practical expressions of Christian belief in the local community by providing assistance to those experiencing hardship, ill health, bereavement and in old age. This work includes:

- Pastoral Care Team: The Church employs two women's pastoral care workers part-time and a volunteer supervisor. They provide support on a one-to-one basis and assist the church's volunteer pastoral care team. A part-time pastoral visitor is also employed to supplement the staff resources in this area.
- Meeting Point: This is a monthly meeting attended by 25 to 40 seniors and others. The programme includes a variety of speakers, music, and afternoon tea.
- Memory Lane: In May 2022 the Church started a monthly service for those suffering from dementia and their carers. This is attended both by members and those from other denominations and backgrounds. A team of 13 volunteers provides this service, which is now represented within the Dementia Friendly Community Partnership.
- Brew Dock: Three mornings a week the Church opens its coffee bar to passers-by for free coffee & refreshments, conversation and board games. Once a month a free lunch is also offered. This included a Christmas lunch attended by 80 people.
- Lunch Club: During the year the Church started a monthly lunch club for those who work from home. This is open to both members and others.
- Griefshare: A 7-week course was completed in November. This was attended by 15-20 people who were coping with grief and bereavement in their lives. The group was led and facilitated by 7 church members.
- Prayer Ministry: Since September, at the conclusion of the Sunday morning service, members of a group chosen for the purpose, are available to pray with anyone who requests it. A designated section of the church is set aside for this, and numerous individuals have benefited.
- Nursing Home Ministry: Once a month a team attended the Carnalea Clinic to hold a service and provide friendship and support to residents.
- Overseas Mission: The church supports workers in Europe, North Africa, Asia and South America. They are involved in a range of missionary, social and educational projects, often ministering to the most deprived in the societies where they are located.
- Events: During the year a residential Church Weekend attracted over 180 adults, young people and children to a varied programme of activities and teaching. In June a community BBQ, open to all, was attended by several hundred including many not connected with the Church.

The Church also contributes to the education of children and young people through its own programmes and support for other like-minded agencies locally and overseas.

- Light House: Aimed at children from the ages of 3 to 14 this meets on a Sunday morning with other outings and projects held throughout the year. Approximately 80 to 90 children attend and among other activities they have raised money for projects both local and overseas.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

- Kids Academy: This has run in parallel with the Sunday evening programme for adults. Two teams of volunteers provide a range of activities for children of primary school age and have catered for up to 60 children.
- Live Wires: An average of 60/65 children (many of whom have no other connection with the Church) gather on a Thursday evening for a varied programme of activities, while an increasing number of parents stay for coffee and a chat for the hour that the children's programme is running.
- Pop-Ins: This aims to provide a friendly and welcoming place where parents/carers and their children can come once a week during term time. Numbers are dictated by the space available but the sports hall is usually full.
- Youth Ministries: The Church has a full-time youth director and runs a weekly youth club in addition to training older teenagers in leadership skills. A Youth Week was held in the summer and approximately 30 young people attend on a Sunday evening for Youth Academy.

Financial review

The results for the year are set out in detail on pages 7 to 17.

The Church recorded a net expenditure for the year of £69,827 (In 2023 the Church had net income of £15,669).

At the year end cash at bank and in hand was £32,178 (2023 - £74,014).

At 31 December 2024, the total funds of the church amounted to £1,260,449 (2023 - £1,330,276). Closing unrestricted funds at 31 December 2024 were £1,259,401 (2023 - £1,329,228). This includes designated funds of £1,206,117 (2023 - £1,241,211).

Closing restricted reserves of £1,048 represents funds held in relation to the Mission fund.

Reserves

The trustees have established a policy whereby the income of Hamilton Road Baptist Church should be expended for its objectives at the earliest possible time.

Notwithstanding this, it is considered prudent that additional resources in the region of £60,000 are required to cover ongoing expenditure and should be held in general funds. General funds at 31 December 2024 amount to £53,284.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Brown
Mr C Waugh
Mr D McCracken
Mr D Steele
Mr A Browne OBE
Mr K McIlwaine
Mr J McClaughlin
Mr A McAvoy MBE
Mr C McGuire

(Appointed 3 February 2025)

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Church Constitution, agreed at the Church AGM in March 2018, defines the responsibilities, powers and proceedings of the Church trustees. The trustees normally meet three to four times a year and comprise the church elders, pastors, secretary and treasurer. They serve ex officio and their appointment is subject to a ballot vote by church members.

The pastors and elders also have responsibility for the spiritual life of the church and meet at least once monthly. They are assisted by the deacons, who have responsibility for day-to-day practical matters and they meet together with the church pastors and elders, as the church officers, at least six times each year. Elders/deacons and Ministry Group leaders meet several times per year as a "Leadership Cohort" to augment knowledge and skills in a church context. All appointments and significant items of church business, including the budget and expenditure, are submitted to general meetings of the church membership, of which there are three in the year. The Constitution also provides for special meetings to be convened in certain circumstances.

Contribution of Volunteers

The Church relies on the voluntary support of its members and adherents. Without this support many of the church activities would be unable to operate. It is not possible to place a monetary value on this voluntary support and, as such, it has not been recognised in the statement of Financial Activities.

Future Plans

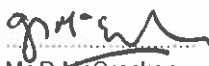
The Church will continue as before, promoting the Christian faith, providing poverty relief and the advancement of education locally and globally. In pursuit of this the 'leadership cohort' will continue to engage in ongoing training and receive support to more effectively lead organisations in the Church.

Locally, within the church facilities we plan to strengthen our extensive range of programmes for people of all ages already associated with the church and in our wider community. These will continue under the headings of "Gather, Grow and Go". We plan to run events such as 'West End Has Faith', and a '3.2.1. Course' to help people in the community explore faith.

Outside of the church facilities, we plan to continue to engage with and support schools in our city in ways that they deem appropriate such as participating in assemblies and other ways they consider helpful. In pursuit of this one of our pastors has joined the Board of Governors of a local school. We hope to run our community BBQ again in the grounds of a local school. We plan to renew financial and practical support to a church in Kircubbin.

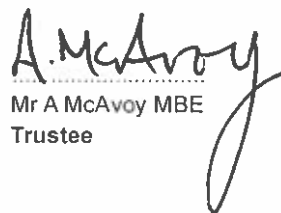
Globally, we plan to increase our level of financial support with existing partners, and to add to these projects in Paris and Spain. We aim to support members and others going on short term teams. As in previous years, we will react to global needs as they are made known to us as resources permit and through "special" offerings.

The trustees' report was approved by the Board of Trustees.



Mr D McCracken
Trustee

Date: 12th MARCH 2025



Mr A McAvoy MBE
Trustee

HAMILTON ROAD BAPTIST CHURCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HAMILTON ROAD BAPTIST CHURCH

I report to the trustees on my examination of the financial statements of Hamilton Road Baptist Church (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

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

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

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

- 5 -

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HAMILTON ROAD BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF HAMILTON ROAD BAPTIST CHURCH

Independent examiner's statement

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

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



Mr Nigel Moore FCA
for and on behalf of GMcG Belfast

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Dated: 12.3.25

HAMILTON ROAD BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	391,693	-	391,693	411,434	-	411,434
Investments	3	746	-	746	677	-	677
Total income		392,439	-	392,439	412,111	-	412,111
Expenditure on:							
Charitable activities	4	462,266	-	462,266	395,032	1,410	396,442
Total expenditure		462,266	-	462,266	395,032	1,410	396,442
Net income/(expenditure) and movement in funds		(69,827)	-	(69,827)	17,079	(1,410)	15,669
Reconciliation of funds:							
Fund balances at 1 January 2024		1,329,228	1,048	1,330,276	1,312,149	2,458	1,314,607
Fund balances at 31 December 2024		1,259,401	1,048	1,260,449	1,329,228	1,048	1,330,276

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

HAMILTON ROAD BAPTIST CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,210,698		1,249,175
Current assets					
Debtors	11	24,386		18,770	
Cash at bank and in hand		32,178		74,014	
		56,564		92,784	
Creditors: amounts falling due within one year	12	(6,813)		(11,683)	
Net current assets			49,751		81,101
Total assets less current liabilities			1,260,449		1,330,276
Net assets excluding pension liability			1,260,449		1,330,276
The funds of the charity					
Restricted income funds	14		1,048		1,048
Unrestricted funds	15		1,259,401		1,329,228
			1,260,449		1,330,276

The financial statements were approved by the trustees on 12th MARCH 2025


Mr A McAvoy MBE
Trustee

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Hamilton Road Baptist Church is an unincorporated charity and governed by its Constitution and Rules.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	391,693	411,434

3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	746	677

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Expenditure on charitable activities

	Church activities 2024 £	Church activities 2023 £
Direct costs		
Staff costs	172,578	152,941
Depreciation and impairment	41,484	43,050
Pulpit supply	1,620	2,660
Adult fellowships	-	2,356
Catering	8,162	14,973
Church events	12,981	9,828
Community	106	-
Evangelism	2,618	-
Fellowship fund	8,645	10,135
Lighthouse	1,462	1,750
Missions	72,638	60,763
Special gifts	-	7,832
Youth work	9,679	6,191
Church literature	3,085	4,488
Association support	32,191	17,046
Pastoral expenses	28,970	16,306
	<u>396,219</u>	<u>350,319</u>
Share of support and governance costs (see note 5)		
Support	63,049	41,217
Governance	2,998	4,906
	<u>462,266</u>	<u>396,442</u>
Analysis by fund		
Unrestricted funds	462,266	395,032
Restricted funds	-	1,410
	<u>462,266</u>	<u>396,442</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Support costs allocated to activities

	2024 £	2023 £
Utilities	20,570	20,156
Advert/printing & stationery	690	439
Repairs & improvements	20,129	7,048
Cleaning	3,700	3,796
Bank fees	1,101	961
Insurances	4,538	3,617
Office	6,143	5,796
Telephone	1,138	737
Miscellaneous	5,040	(1,525)
Development interest	-	192
Governance costs	2,998	4,906
	<u>66,047</u>	<u>46,123</u>
Analysed between:		
Church activities	<u>66,047</u>	<u>46,123</u>

6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,100	2,100
Depreciation of owned tangible fixed assets	41,484	43,050
	<u>43,584</u>	<u>45,150</u>

7 Trustees

In accordance with the Constitution of the Church the Pastors also act as trustees. During the year, 1 (2023 - 2) trustee received remuneration of £46,999 (2023 - £71,228) and 3 trustees (2023 - 4) were reimbursed expenses totalling £9,528 (2023 - £16,714). No remuneration was paid in respect of services as trustee.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Pastors	2	2
Ministry & pastoral support	4	4
Admin	1	1
Property	1	1
	<u>8</u>	<u>8</u>
Total	<u>8</u>	<u>8</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	155,279	140,902
Social security costs	7,485	4,188
Other pension costs	9,814	7,851
	<u>172,578</u>	<u>152,941</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	1,565,358	58,640	1,623,998
Additions	-	3,007	3,007
	<u>1,565,358</u>	<u>61,647</u>	<u>1,627,005</u>
At 31 December 2024	1,565,358	61,647	1,627,005
Depreciation and impairment			
At 1 January 2024	332,792	42,031	374,823
Depreciation charged in the year	31,307	10,177	41,484
	<u>364,099</u>	<u>52,208</u>	<u>416,307</u>
At 31 December 2024	364,099	52,208	416,307
Carrying amount			
At 31 December 2024	<u>1,201,259</u>	<u>9,439</u>	<u>1,210,698</u>
At 31 December 2023	<u>1,232,566</u>	<u>16,609</u>	<u>1,249,175</u>

Northern Baptist Corporation Limited, a charitable company registered in Northern Ireland, acts as the property holding trustee for the church.

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>24,386</u>	<u>18,770</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	6,813	11,683

13 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	9,814	7,851

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Resources expended	At 31 December 2024
	£	£	£
One off mission giving	1,048	-	1,048
	<u>1,048</u>	<u>-</u>	<u>1,048</u>
Previous year:	At 1 January 2023	Resources expended	At 31 December 2023
	£	£	£
Lighthouse	1,410	(1,410)	-
One off mission giving	1,048	-	1,048
	<u>2,458</u>	<u>(1,410)</u>	<u>1,048</u>

Explanatory notes to the funds

Lighthouse: This is funds received that are to be used for the running of the Sunday school.

One of mission giving: This relates to specific funds raised on a one off basis for specific Missions or Missionaries or other Christian or community activities.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Fellowship fund	8,645	4,836	(8,645)	23	4,859
Building asset fund	1,232,566	-	(31,308)	-	1,201,258
General funds	88,017	387,603	(422,313)	(23)	53,284
	<u>1,329,228</u>	<u>392,439</u>	<u>(462,266)</u>	<u>-</u>	<u>1,259,401</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Fellowship fund	18,780	-	(10,135)	-	8,645
Building asset fund	1,252,313	11,427	(31,174)	-	1,232,566
General funds	41,056	400,684	(353,723)	-	88,017
	<u>1,312,149</u>	<u>412,111</u>	<u>(395,032)</u>	<u>-</u>	<u>1,329,228</u>

Explanatory notes to the funds

Fellowship fund: This relates to funds used for Pastoral care of individuals including hardship, illness, unemployment etc.

Building asset fund: This relates to the church buildings and any future building projects that may be proposed.

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,210,698	-	1,210,698
Current assets/(liabilities)	48,703	1,048	49,751
	<u>1,259,401</u>	<u>1,048</u>	<u>1,260,449</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	1,249,175	-	1,249,175
Current assets/(liabilities)	80,053	1,048	81,101
	<u>1,329,228</u>	<u>1,048</u>	<u>1,330,276</u>

17 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	252	757
Between two and five years	-	252
	<u>252</u>	<u>1,009</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none), other than trustees' remuneration as disclosed in note 7.

Hamilton Road Baptist Church

Northern Ireland - Charity number 108149

Annual return

Charity registration number NIC108149

HAMILTON ROAD BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

HAMILTON ROAD BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Brown
Mr C Waugh
Mr D McCracken
Mr D Steele
Mr A Browne OBE
Mr K McIlwaine
Mr J McCloughlin
Mr A McAvoy MBE
Mr C McGuire

(Appointed 3 February 2025)

Charity number

NIC108149

Principal address

112-114 Hamilton Road
Bangor
Co Down
BT20 4LQ

Independent examiner

GMcG BELFAST
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Bankers

Danske Bank
Donegall Square West
Belfast
Down
BT1 6JS

HAMILTON ROAD BAPTIST CHURCH

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HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements of Hamilton Road Baptist Church ("the Church") for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Church acknowledges the headship of Jesus Christ over His Church and exists to glorify the triune God by maintaining and promoting His worship both individually and corporately.

- i. The principal charitable purpose of the Church is to present Jesus Christ as Saviour and Lord in a contemporary, creative and caring way to people of all ages, circumstances and backgrounds so that they may, by faith in Him, be reconciled to God and, growing in grace through the Holy Spirit become part of a biblical community, worshipping Him and making a difference in today's world.
- ii. Arising from (i) above, the Church also acts (a) to prevent or relieve poverty and relieve need among those in hardship; and (b) to advance education especially among children and young people; and
- iii. These objectives may be pursued in the United Kingdom or abroad at the discretion of the trustees.

The Church holds regular services for public worship, prayer, Bible study, preaching and teaching for all age groups, and provides pastoral care to the members of the Church through visitation, support and prayer. The Church organises meetings and events that promote our charitable purpose and participates in the life of the local community. Support is given to other Christian organisations and charities, locally and overseas, through volunteering, financial gifts and prayer.

The trustees have complied with their duty to have due regard to the public benefit guidance issued by the Charity Commission for Northern Ireland.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Church is committed to the spiritual, emotional and social wellbeing of all those engaging with the Church's ministry. This ministry is open to all members of the general public as well as those who join the Church in membership.

At the end of the year church membership was 313 (2023 - 314). Average attendances on a Sunday morning exceeded 300 and on Sunday evenings there were between 100 and 200 people, depending on the programme being run. Pastor McIlwaine (full-time) and Pastor McClaughlin (part time) have continued to pastor the church together with Associate Pastor McGuire. Pastor McClaughlin continues in his role as Principal of The Irish Baptist College.

Sunday services are supplemented by a wide range of other activities depending on a large number of volunteers who ensure their safe and effective organisation. For adults, these include:

- Growth Groups: 15 groups offer spiritual and social support to approximately 220 people. They regularly meet in people's homes and on church premises throughout the year.
- Men's Ministry – 'Lads, Dads & Grandads': Offering a wide range of activities for men of all ages. The year's programme, which was attended by 60+ men, included breakfasts, games nights, Chinese meals, curry nights and interviews. Two events with special guest speakers were especially well attended.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

- Women's Ministry – 'Girls2Grans': This group brings together women of all ages for study courses, meals together and other events. The Christmas event generated a significant gift for the music therapy project for children with cleft palates at St Luke's in Moyobamba, Peru.
- Young Adults Ministry: This group (ages 20-39) currently make up circa 28% of members and regular attendees in HRBC. The programme includes semi-regular social gatherings on Sundays following the evening service. These evenings have consisted of prayer and pizza nights, Christmas socials and time spent in one another's homes.

The Church offers Christian teaching to all ages and seeks to show practical expressions of Christian belief in the local community by providing assistance to those experiencing hardship, ill health, bereavement and in old age. This work includes:

- Pastoral Care Team: The Church employs two women's pastoral care workers part-time and a volunteer supervisor. They provide support on a one-to-one basis and assist the church's volunteer pastoral care team. A part-time pastoral visitor is also employed to supplement the staff resources in this area.
- Meeting Point: This is a monthly meeting attended by 25 to 40 seniors and others. The programme includes a variety of speakers, music, and afternoon tea.
- Memory Lane: In May 2022 the Church started a monthly service for those suffering from dementia and their carers. This is attended both by members and those from other denominations and backgrounds. A team of 13 volunteers provides this service, which is now represented within the Dementia Friendly Community Partnership.
- Brew Dock: Three mornings a week the Church opens its coffee bar to passers-by for free coffee & refreshments, conversation and board games. Once a month a free lunch is also offered. This included a Christmas lunch attended by 80 people.
- Lunch Club: During the year the Church started a monthly lunch club for those who work from home. This is open to both members and others.
- Griefshare: A 7-week course was completed in November. This was attended by 15-20 people who were coping with grief and bereavement in their lives. The group was led and facilitated by 7 church members.
- Prayer Ministry: Since September, at the conclusion of the Sunday morning service, members of a group chosen for the purpose, are available to pray with anyone who requests it. A designated section of the church is set aside for this, and numerous individuals have benefited.
- Nursing Home Ministry: Once a month a team attended the Carnalea Clinic to hold a service and provide friendship and support to residents.
- Overseas Mission: The church supports workers in Europe, North Africa, Asia and South America. They are involved in a range of missionary, social and educational projects, often ministering to the most deprived in the societies where they are located.
- Events: During the year a residential Church Weekend attracted over 180 adults, young people and children to a varied programme of activities and teaching. In June a community BBQ, open to all, was attended by several hundred including many not connected with the Church.

The Church also contributes to the education of children and young people through its own programmes and support for other like-minded agencies locally and overseas.

- Light House: Aimed at children from the ages of 3 to 14 this meets on a Sunday morning with other outings and projects held throughout the year. Approximately 80 to 90 children attend and among other activities they have raised money for projects both local and overseas.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

- Kids Academy: This has run in parallel with the Sunday evening programme for adults. Two teams of volunteers provide a range of activities for children of primary school age and have catered for up to 60 children.
- Live Wires: An average of 60/65 children (many of whom have no other connection with the Church) gather on a Thursday evening for a varied programme of activities, while an increasing number of parents stay for coffee and a chat for the hour that the children's programme is running.
- Pop-Ins: This aims to provide a friendly and welcoming place where parents/carers and their children can come once a week during term time. Numbers are dictated by the space available but the sports hall is usually full.
- Youth Ministries: The Church has a full-time youth director and runs a weekly youth club in addition to training older teenagers in leadership skills. A Youth Week was held in the summer and approximately 30 young people attend on a Sunday evening for Youth Academy.

Financial review

The results for the year are set out in detail on pages 7 to 17.

The Church recorded a net expenditure for the year of £69,827 (In 2023 the Church had net income of £15,669).

At the year end cash at bank and in hand was £32,178 (2023 - £74,014).

At 31 December 2024, the total funds of the church amounted to £1,260,449 (2023 - £1,330,276). Closing unrestricted funds at 31 December 2024 were £1,259,401 (2023 - £1,329,228). This includes designated funds of £1,206,117 (2023 - £1,241,211).

Closing restricted reserves of £1,048 represents funds held in relation to the Mission fund.

Reserves

The trustees have established a policy whereby the income of Hamilton Road Baptist Church should be expended for its objectives at the earliest possible time.

Notwithstanding this, it is considered prudent that additional resources in the region of £60,000 are required to cover ongoing expenditure and should be held in general funds. General funds at 31 December 2024 amount to £53,284.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Brown
Mr C Waugh
Mr D McCracken
Mr D Steele
Mr A Browne OBE
Mr K McIlwaine
Mr J McClaughlin
Mr A McAvoy MBE
Mr C McGuire

(Appointed 3 February 2025)

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Church Constitution, agreed at the Church AGM in March 2018, defines the responsibilities, powers and proceedings of the Church trustees. The trustees normally meet three to four times a year and comprise the church elders, pastors, secretary and treasurer. They serve ex officio and their appointment is subject to a ballot vote by church members.

The pastors and elders also have responsibility for the spiritual life of the church and meet at least once monthly. They are assisted by the deacons, who have responsibility for day-to-day practical matters and they meet together with the church pastors and elders, as the church officers, at least six times each year. Elders/deacons and Ministry Group leaders meet several times per year as a "Leadership Cohort" to augment knowledge and skills in a church context. All appointments and significant items of church business, including the budget and expenditure, are submitted to general meetings of the church membership, of which there are three in the year. The Constitution also provides for special meetings to be convened in certain circumstances.

Contribution of Volunteers

The Church relies on the voluntary support of its members and adherents. Without this support many of the church activities would be unable to operate. It is not possible to place a monetary value on this voluntary support and, as such, it has not been recognised in the statement of Financial Activities.

Future Plans

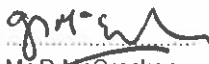
The Church will continue as before, promoting the Christian faith, providing poverty relief and the advancement of education locally and globally. In pursuit of this the 'leadership cohort' will continue to engage in ongoing training and receive support to more effectively lead organisations in the Church.

Locally, within the church facilities we plan to strengthen our extensive range of programmes for people of all ages already associated with the church and in our wider community. These will continue under the headings of "Gather, Grow and Go". We plan to run events such as 'West End Has Faith', and a '3.2.1. Course' to help people in the community explore faith.

Outside of the church facilities, we plan to continue to engage with and support schools in our city in ways that they deem appropriate such as participating in assemblies and other ways they consider helpful. In pursuit of this one of our pastors has joined the Board of Governors of a local school. We hope to run our community BBQ again in the grounds of a local school. We plan to renew financial and practical support to a church in Kircubbin.

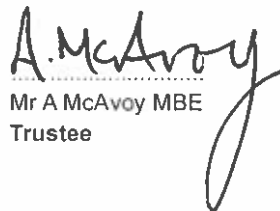
Globally, we plan to increase our level of financial support with existing partners, and to add to these projects in Paris and Spain. We aim to support members and others going on short term teams. As in previous years, we will react to global needs as they are made known to us as resources permit and through "special" offerings.

The trustees' report was approved by the Board of Trustees.



Mr D McCracken
Trustee

Date: 12th MARCH 2025



Mr A McAvoy MBE
Trustee

HAMILTON ROAD BAPTIST CHURCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HAMILTON ROAD BAPTIST CHURCH

I report to the trustees on my examination of the financial statements of Hamilton Road Baptist Church (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

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

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

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

- 5 -

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HAMILTON ROAD BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF HAMILTON ROAD BAPTIST CHURCH

Independent examiner's statement

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

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



Mr Nigel Moore FCA
for and on behalf of GMcG Belfast

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Dated: 12.3.25

HAMILTON ROAD BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	391,693	-	391,693	411,434	-	411,434
Investments	3	746	-	746	677	-	677
Total income		392,439	-	392,439	412,111	-	412,111
Expenditure on:							
Charitable activities	4	462,266	-	462,266	395,032	1,410	396,442
Total expenditure		462,266	-	462,266	395,032	1,410	396,442
Net income/(expenditure) and movement in funds		(69,827)	-	(69,827)	17,079	(1,410)	15,669
Reconciliation of funds:							
Fund balances at 1 January 2024		1,329,228	1,048	1,330,276	1,312,149	2,458	1,314,607
Fund balances at 31 December 2024		1,259,401	1,048	1,260,449	1,329,228	1,048	1,330,276

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

HAMILTON ROAD BAPTIST CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,210,698		1,249,175
Current assets					
Debtors	11	24,386		18,770	
Cash at bank and in hand		32,178		74,014	
		56,564		92,784	
Creditors: amounts falling due within one year	12	(6,813)		(11,683)	
Net current assets			49,751		81,101
Total assets less current liabilities			1,260,449		1,330,276
Net assets excluding pension liability			1,260,449		1,330,276
The funds of the charity					
Restricted income funds	14		1,048		1,048
Unrestricted funds	15		1,259,401		1,329,228
			1,260,449		1,330,276

The financial statements were approved by the trustees on 12th MARCH 2025


Mr A McAvoy MBE
Trustee

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Hamilton Road Baptist Church is an unincorporated charity and governed by its Constitution and Rules.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	391,693	411,434

3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	746	677

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Expenditure on charitable activities

	Church activities 2024 £	Church activities 2023 £
Direct costs		
Staff costs	172,578	152,941
Depreciation and impairment	41,484	43,050
Pulpit supply	1,620	2,660
Adult fellowships	-	2,356
Catering	8,162	14,973
Church events	12,981	9,828
Community	106	-
Evangelism	2,618	-
Fellowship fund	8,645	10,135
Lighthouse	1,462	1,750
Missions	72,638	60,763
Special gifts	-	7,832
Youth work	9,679	6,191
Church literature	3,085	4,488
Association support	32,191	17,046
Pastoral expenses	28,970	16,306
	<u>396,219</u>	<u>350,319</u>
Share of support and governance costs (see note 5)		
Support	63,049	41,217
Governance	2,998	4,906
	<u>462,266</u>	<u>396,442</u>
Analysis by fund		
Unrestricted funds	462,266	395,032
Restricted funds	-	1,410
	<u>462,266</u>	<u>396,442</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Support costs allocated to activities

	2024	2023
	£	£
Utilities	20,570	20,156
Advert/printing & stationery	690	439
Repairs & improvements	20,129	7,048
Cleaning	3,700	3,796
Bank fees	1,101	961
Insurances	4,538	3,617
Office	6,143	5,796
Telephone	1,138	737
Miscellaneous	5,040	(1,525)
Development interest	-	192
Governance costs	2,998	4,906
	<u>66,047</u>	<u>46,123</u>
Analysed between:		
Church activities	<u>66,047</u>	<u>46,123</u>

6 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,100	2,100
Depreciation of owned tangible fixed assets	41,484	43,050
	<u>43,584</u>	<u>45,150</u>

7 Trustees

In accordance with the Constitution of the Church the Pastors also act as trustees. During the year, 1 (2023 - 2) trustee received remuneration of £46,999 (2023 - £71,228) and 3 trustees (2023 - 4) were reimbursed expenses totalling £9,528 (2023 - £16,714). No remuneration was paid in respect of services as trustee.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Pastors	2	2
Ministry & pastoral support	4	4
Admin	1	1
Property	1	1
	<u>8</u>	<u>8</u>
Total	<u>8</u>	<u>8</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	155,279	140,902
Social security costs	7,485	4,188
Other pension costs	9,814	7,851
	<u>172,578</u>	<u>152,941</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	1,565,358	58,640	1,623,998
Additions	-	3,007	3,007
	<u>1,565,358</u>	<u>61,647</u>	<u>1,627,005</u>
At 31 December 2024	1,565,358	61,647	1,627,005
Depreciation and impairment			
At 1 January 2024	332,792	42,031	374,823
Depreciation charged in the year	31,307	10,177	41,484
	<u>364,099</u>	<u>52,208</u>	<u>416,307</u>
At 31 December 2024	364,099	52,208	416,307
Carrying amount			
At 31 December 2024	<u>1,201,259</u>	<u>9,439</u>	<u>1,210,698</u>
At 31 December 2023	<u>1,232,566</u>	<u>16,609</u>	<u>1,249,175</u>

Northern Baptist Corporation Limited, a charitable company registered in Northern Ireland, acts as the property holding trustee for the church.

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>24,386</u>	<u>18,770</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	6,813	11,683
	<u>6,813</u>	<u>11,683</u>

13 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	9,814	7,851
	<u>9,814</u>	<u>7,851</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Resources expended £	At 31 December 2024 £
One off mission giving	1,048	-	1,048
	<u>1,048</u>	<u>-</u>	<u>1,048</u>
Previous year:	At 1 January 2023 £	Resources expended £	At 31 December 2023 £
Lighthouse	1,410	(1,410)	-
One off mission giving	1,048	-	1,048
	<u>2,458</u>	<u>(1,410)</u>	<u>1,048</u>

Explanatory notes to the funds

Lighthouse: This is funds received that are to be used for the running of the Sunday school.

One of mission giving: This relates to specific funds raised on a one off basis for specific Missions or Missionaries or other Christian or community activities.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Fellowship fund	8,645	4,836	(8,645)	23	4,859
Building asset fund	1,232,566	-	(31,308)	-	1,201,258
General funds	88,017	387,603	(422,313)	(23)	53,284
	<u>1,329,228</u>	<u>392,439</u>	<u>(462,266)</u>	<u>-</u>	<u>1,259,401</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Fellowship fund	18,780	-	(10,135)	-	8,645
Building asset fund	1,252,313	11,427	(31,174)	-	1,232,566
General funds	41,056	400,684	(353,723)	-	88,017
	<u>1,312,149</u>	<u>412,111</u>	<u>(395,032)</u>	<u>-</u>	<u>1,329,228</u>

Explanatory notes to the funds

Fellowship fund: This relates to funds used for Pastoral care of individuals including hardship, illness, unemployment etc.

Building asset fund: This relates to the church buildings and any future building projects that may be proposed.

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,210,698	-	1,210,698
Current assets/(liabilities)	48,703	1,048	49,751
	<u>1,259,401</u>	<u>1,048</u>	<u>1,260,449</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	1,249,175	-	1,249,175
Current assets/(liabilities)	80,053	1,048	81,101
	<u>1,329,228</u>	<u>1,048</u>	<u>1,330,276</u>

17 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	252	757
Between two and five years	-	252
	<u>252</u>	<u>1,009</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none), other than trustees' remuneration as disclosed in note 7.

Hamilton Road Baptist Church

Northern Ireland - Charity number 108149

Accounts

Charity registration number NIC108149

HAMILTON ROAD BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

HAMILTON ROAD BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Brown Mr C Waugh Mr D McCracken Mr D Steele Mr A Browne OBE Mr K McIlwaine Mr J McLaughlin Mr A McAvoy MBE
Charity number	NIC108149
Principal address	112-114 Hamilton Road Bangor Co Down BT20 4LQ
Independent examiner	GMcG BELFAST Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS

HAMILTON ROAD BAPTIST CHURCH

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Balance sheet	8
Notes to the financial statements	9 - 18

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements of Hamilton Road Baptist Church ("the Church") for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Church acknowledges the headship of Jesus Christ over His Church and exists to glorify the triune God by maintaining and promoting His worship both individually and corporately.

- i. The principal charitable purpose of the church is to present Jesus Christ as Saviour and Lord in a contemporary, creative and caring way to people of all ages, circumstances and backgrounds so that they may, by faith in Him, be reconciled to God and, growing in grace through the Holy Spirit become part of a biblical community, worshipping Him and making a difference in today's world.
- ii. Arising from (i) above, the Church also acts to prevent or relieve poverty and relieve need among those in hardship; and
- iii. to advance education especially among children and young people. These objects may be pursued in the United Kingdom or abroad at the discretion of the Trustees.

The Church holds regular services for public worship, prayer, Bible study, preaching and teaching for all age groups, and provides pastoral care to the members of the Church through visitation and prayer. The Church organises meetings and events that promote our charitable purpose and participates in the life of the local community. Support is given to other Christian organisations and charities, locally and overseas, through volunteering, financial gifts and prayer.

The trustees have complied with their duty to have due regard to the public benefit guidance issued by the Charity Commission for Northern Ireland.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Church is committed to the spiritual, emotional and social wellbeing of all those engaging with the Church's ministry. This ministry is open to all members of the general public as well as those who join the Church in membership.

During the year the church membership rose from 308 to 314. Average attendances on a Sunday morning exceeded 300 and on a Sunday evening there were between 100 and 200 people, depending on the programme being run. Pastor McClaughlin continues his church ministry but was also appointed Principal of the Irish Baptist College in September 2023. To augment the Church's pastoral team a new Associate Pastor (Chris McGuire) was appointed with effect from the start of November 2023.

Sunday services are supplemented by a wide range of other activities that depend on a large number of volunteers who ensure their safe and effective organisation. For adults, these include:

- Growth Groups: About 14 groups offer spiritual and social support to approximately 200 people. They meet in people's homes and on church premises and continued throughout the year.
- Men's Ministry – 'Lads, Dads & Granddads': Offering a wide range of activities for men of all ages the year's programme, which was attended by 60+ men, included breakfasts, games nights, Chinese meals, curry nights and interviews.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

- Women's Ministry – 'Girls2Grans': This group brings together women of all ages for study courses, meals together and outings (e.g. to Hillsborough Castle). They have also hosted a Macmillan Coffee Morning and raised money for a medical scanner for a clinic in Africa.
- Young Adults Ministry: Aimed primarily at those in their 20s and 30s it provides an opportunity to mix socially in people's homes and also with those from other churches.

The Church offers Christian teaching to all ages and seeks to show practical expressions of Christian belief in the local community by providing assistance to those experiencing hardship, ill health, bereavement and in old age. This work includes:

- Pastoral Care Team: The Church employs two women's pastoral care workers part-time and a volunteer supervisor. They provide support on a one-to-one basis and assist the church's volunteer pastoral care team.
- Meeting Point: This is a monthly meeting attended by 30 to 40 seniors. The programme includes visiting speakers, music, afternoon tea and some visits to local attractions.
- Memory Lane: In May 2022 the Church started a monthly service for those suffering from dementia and their carers. This is attended both by members and by people from other denominations and backgrounds. A team of 13 volunteers provides this service.
- Brew Dock: Three mornings a week the Church opens its coffee bar to passersby for free coffee, conversation and board games. Once a month a free lunch is also offered.
- Griefshare: A 13-week course was completed in February. This was attended by between 8 and 18 people who were coping with grief and bereavement in their lives. A further course is planned for 2024.
- Nursing Home Ministry: Once a month a team attended the Carnalea Clinic to hold a service and provide friendship and support to residents.
- Overseas Mission: The church supports workers in Europe, North Africa, Asia and South America. They are involved in a range of missionary, social and educational projects, often ministering to the most deprived in the societies where they are located.

The Church also contributes to the education of children and young people through its own programmes and support for other like-minded agencies locally and overseas.

- Light House: Aimed at children from the ages of 3 to 14 this meets on a Sunday morning with other outings and projects held throughout the year. Approximately 80 to 90 children attend and they have raised money for projects in Peru, Kenya and Eastern Europe.
- Kids Academy: This has run in parallel with the Sunday evening programme for adults. Two teams of volunteers provide a range of activities for children of primary school age and have catered for up to 60 children.
- Live Wires: Between 70 and 80 children (many of whom have no other connection with the Church) gather on a Thursday evening for a varied programme of activities, while 20 to 30 parents stay for coffee and a chat.
- Pop-Ins: This aims to provide a friendly and welcoming place where parents/carers and their children can come once a week during term time. Numbers are dictated by the space available but the sports hall is usually full.
- Youth Ministries: The Church has a full-time youth director and runs a weekly youth club in addition to training older teenagers in leadership skills. A Youth Week was held in the summer and approximately 30 young people attend on a Sunday evening for Youth Academy.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The results for the year are set out in detail on pages 7 to 18.

The Church recorded a net income for the year of £15,669 (2022 - £88,479).

At the year end cash at bank and in hand was £74,014 (2022 - £66,449).

At 31 December 2023, the total funds of the church amounted to £1,330,276 (2022 - £1,314,607). Closing unrestricted funds at 31 December 2023 were £1,329,228 (2022 - £1,312,149). This includes designated funds of £1,241,211 (2022 - £1,271,093).

Closing restricted reserves of £1,048 represents funds held in relation to the Mission fund.

Reserves

The trustees have established a policy whereby the income of Hamilton Road Baptist Church should be expended for its objectives at the earliest possible time.

Notwithstanding this, it is considered prudent that additional resources in the region of £99,111 - £198,221 (3-6 months) are required to cover ongoing expenditure and should be held in general funds. General funds at 31 December 2023 amount to £88,017.

Funds are also held for future Maintenance and Development activities.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Brown

Mr D Holley

(Resigned 29 March 2023)

Mr C Waugh

Mr D McCracken

Mr D Steele

Mr A Browne OBE

Mr K McIlwaine

Mr J McClaughlin

Mr A McAvoy MBE

The Church Constitution, agreed at the Church AGM in March 2018, defines the responsibilities, powers and proceedings of the Church trustees. The trustees normally meet four times a year and comprise the church elders, pastors, secretary and treasurer. They serve ex officio and their appointment is subject to a ballot vote by church members.

The pastors and elders also have responsibility for the spiritual life of the church and meet at least once monthly. They are assisted by the deacons, who have responsibility for day-to-day practical matters and they meet together with the church pastors and elders, as the church officers, at least six times each year. All appointments and significant items of church business, including the budget and expenditure, are submitted to general meetings of the church membership, of which there are three in the year. The Constitution also provides for special meetings to be convened in certain circumstances.

Contribution of Volunteers

The Church relies on the voluntary support of its members and adherents. Without this support many of the church activities would be unable to operate. It is not possible to place a monetary value on this voluntary support and, as such, it has not been recognised in the Statement of Financial Activities.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Future Plans

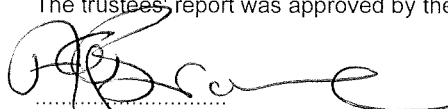
The Church has developed strong links with local Primary schools and hopes to build on these through projects such as 'The Amazing Journey' and joint events including a community carol service.


A full programme of teaching and other activities is planned for the coming year, under the heading of "Gather, Grow, Go". This includes a wide range of activities for children and young people and a number of social events for the whole church, including a church weekend in Castlewellan Castle and a summer barbecue in the grounds of Bangor Grammar School.

The Church will continue to support work elsewhere in Ireland and overseas and provide opportunities and funding for both short-term and long-term placements. These will contribute to meeting the twin objectives of poverty relief and the advancement of education, as well as our principal charitable purpose of promoting the Christian faith.

In recognition of the growing number of staff employed by the Church, a new staff handbook has been drafted and will be rolled out in 2024, with the aid of the church's employment lawyer.

The trustees' report was approved by the Board of Trustees.


.....
Mr A Browne OBE
Trustee


.....
Mr A McAvoy MBE
Trustee

Date: 12th June 2024

HAMILTON ROAD BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAMILTON ROAD BAPTIST CHURCH

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

Responsibilities and basis of report

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

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

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

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

- 5 -

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Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



HAMILTON ROAD BAPTIST CHURCH

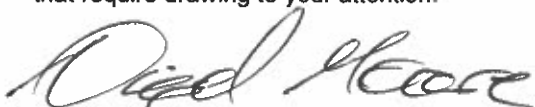
INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF HAMILTON ROAD BAPTIST CHURCH

Independent examiner's statement

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

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



Mr Nigel Moore FCA
for and on behalf of GMcG Belfast

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Dated: 12.6.24

HAMILTON ROAD BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	411,434	-	411,434	426,435	670	427,105
Charitable activities	3	-	-	-	600	-	600
Investments	4	677	-	677	114	-	114
Total income		<u>412,111</u>	<u>-</u>	<u>412,111</u>	<u>427,149</u>	<u>670</u>	<u>427,819</u>
Expenditure on:							
Charitable activities	5	395,032	1,410	396,442	339,340	-	339,340
Total expenditure		<u>395,032</u>	<u>1,410</u>	<u>396,442</u>	<u>339,340</u>	<u>-</u>	<u>339,340</u>
Net income/(expenditure) and movement in funds		17,079	(1,410)	15,669	87,809	670	88,479
Reconciliation of funds:							
Fund balances at 1 January 2023		<u>1,312,149</u>	<u>2,458</u>	<u>1,314,607</u>	<u>1,224,340</u>	<u>1,788</u>	<u>1,226,128</u>
Fund balances at 31 December 2023		<u><u>1,329,228</u></u>	<u><u>1,048</u></u>	<u><u>1,330,276</u></u>	<u><u>1,312,149</u></u>	<u><u>2,458</u></u>	<u><u>1,314,607</u></u>

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

HAMILTON ROAD BAPTIST CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,249,175		1,280,799
Current assets					
Debtors	12	18,770		14,339	
Cash at bank and in hand		74,014		66,449	
		92,784		80,788	
Creditors: amounts falling due within one year	14	(11,683)		(46,980)	
Net current assets			81,101		33,808
Total assets less current liabilities			1,330,276		1,314,607
Net assets excluding pension liability			1,330,276		1,314,607
The funds of the charity					
Restricted income funds	16		1,048		2,458
Unrestricted funds			1,329,228		1,312,149
			1,330,276		1,314,607

The financial statements were approved by the trustees on 12 June 2024.

Archie McAvoy
 Mr A McAvoy MBE
 Trustee

HAMILTON ROAD BAPTIST CHURCH

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

1 Accounting policies

Charity information

Hamilton Road Baptist Church is an unincorporated charity and governed by its Constitution and Rules.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	411,434	-	411,434	426,435	670	427,105

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Charitable Income		
Other income	-	600

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	677	114

5 Expenditure on charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Direct costs		
Staff costs	152,941	154,096
Depreciation and impairment	43,050	43,001
Pulpit supply	2,660	2,145
Adult fellowships	2,356	1,662
Catering	14,973	8,289
Church events	9,828	3,079
Community	-	163
Evangelism	-	87
Fellowship fund	10,135	4,300
Lighthouse	1,750	1,618
Missions	60,763	31,232
Special gifts	7,832	7,947
Youth work	6,191	7,623
Church equipment	4,488	676
Association support	17,046	22,952
Pastoral expenses	16,306	8,392
	<u>350,319</u>	<u>297,262</u>
Share of support and governance costs (see note 6)		
Support	41,217	40,828
Governance	4,906	1,250
	<u>396,442</u>	<u>339,340</u>
Analysis by fund		
Unrestricted funds	395,032	339,340
Restricted funds	1,410	-
	<u>396,442</u>	<u>339,340</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Support costs allocated to activities

	2023	2022
	£	£
Utilities	20,156	13,969
Advert/printing & stationery	439	377
Repairs & improvements	7,048	3,038
Cleaning	3,796	2,550
Bank fees	961	856
Insurances	3,617	1,227
Office	5,796	3,630
Telephone	737	593
Miscellaneous	(1,525)	1,714
Development interest	192	12,874
Governance costs	4,906	1,250
	<u>46,123</u>	<u>42,078</u>
	<u>46,123</u>	<u>42,078</u>
Analysed between:		
Charitable Expenditure	<u>46,123</u>	<u>42,078</u>

7 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>43,050</u>	<u>43,001</u>

8 Trustees

In accordance with the Constitution of the Church the Pastors also act as trustees. During the year 4 trustees (2022 - 2) were reimbursed expenses totalling £16,714 (2022 - £7,661). No remuneration was paid in respect of services as trustee.

9 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
<u>8</u>	<u>7</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	140,902	134,273
Social security costs	4,188	10,878
Other pension costs	7,851	8,945
	<u>152,941</u>	<u>154,096</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	1,553,931	58,640	1,612,571
Additions	11,427	-	11,427
At 31 December 2023	<u>1,565,358</u>	<u>58,640</u>	<u>1,623,998</u>
Depreciation and impairment			
At 1 January 2023	301,618	30,155	331,773
Depreciation charged in the year	31,174	11,876	43,050
At 31 December 2023	<u>332,792</u>	<u>42,031</u>	<u>374,823</u>
Carrying amount			
At 31 December 2023	<u>1,232,566</u>	<u>16,609</u>	<u>1,249,175</u>
At 31 December 2022	<u>1,252,313</u>	<u>28,486</u>	<u>1,280,799</u>

Northern Baptist Corporation Limited, a charitable company registered in Northern Ireland, acts as the property holding trustee for the church.

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>18,770</u>	<u>14,339</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Loans and overdrafts

	2023 £	2022 £
Bank loans	-	20,365
	<u> </u>	<u> </u>
Payable within one year	-	20,365
	<u> </u>	<u> </u>

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	13	-	20,365
Accruals and deferred income		11,683	26,615
		<u> </u>	<u> </u>
		11,683	46,980
		<u> </u>	<u> </u>

15 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,851	8,945
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
Lighthouse	1,410	-	(1,410)	-
One off mission giving	1,048	-	-	1,048
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	2,458	-	(1,410)	1,048
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Restricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
Lighthouse	740	670	-	1,410
One off mission giving	1,048	-	-	1,048
	<u>1,788</u>	<u>670</u>	<u>-</u>	<u>2,458</u>

Explanatory notes to the funds

Lighthouse: This is funds received that are to be used for the running of the Sunday school.

One of mission giving: This relates to specific funds raised on a one off basis for specific Missions or Missionaries or other Christian or community activities.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Fellowship fund	18,780	-	(10,135)	8,645
Building asset fund	1,252,313	11,427	(31,174)	1,232,566
General funds	41,056	400,684	(353,723)	88,017
	<u>1,312,149</u>	<u>412,111</u>	<u>(395,032)</u>	<u>1,329,228</u>

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
Fellowship fund	17,080	6,000	(4,300)	18,780
Building asset fund	1,283,392	-	(31,079)	1,252,313
General funds	(76,132)	421,149	(303,961)	41,056
	<u>1,224,340</u>	<u>427,149</u>	<u>(339,340)</u>	<u>1,312,149</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Unrestricted funds (Continued)

Explanatory notes to the funds

Fellowship fund: This relates to funds used for Pastoral care of individuals including hardship, illness, unemployment etc.

Building asset fund: This relates to the church buildings and any future building projects that may be proposed.

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	1,249,175	-	1,249,175
Current assets/(liabilities)	80,053	1,048	81,101
	<u>1,329,228</u>	<u>1,048</u>	<u>1,330,276</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	1,280,799	-	1,280,799
Current assets/(liabilities)	31,350	2,458	33,808
	<u>1,312,149</u>	<u>2,458</u>	<u>1,314,607</u>

19 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	757	757
Between two and five years	252	1,010
	<u>1,009</u>	<u>1,767</u>

HAMILTON ROAD BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none), other than trustees' remuneration as disclosed in note 8.

Hamilton Road Baptist Church

Northern Ireland - Charity number 108149

Annual report

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements of Hamilton Road Baptist Church ("the Church") for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Church acknowledges the headship of Jesus Christ over His Church and exists to glorify the triune God by maintaining and promoting His worship both individually and corporately.

- i. The principal charitable purpose of the church is to present Jesus Christ as Saviour and Lord in a contemporary, creative and caring way to people of all ages, circumstances and backgrounds so that they may, by faith in Him, be reconciled to God and, growing in grace through the Holy Spirit become part of a biblical community, worshipping Him and making a difference in today's world.
- ii. Arising from (i) above, the Church also acts to prevent or relieve poverty and relieve need among those in hardship; and
- iii. to advance education especially among children and young people. These objects may be pursued in the United Kingdom or abroad at the discretion of the Trustees.

The Church holds regular services for public worship, prayer, Bible study, preaching and teaching for all age groups, and provides pastoral care to the members of the Church through visitation and prayer. The Church organises meetings and events that promote our charitable purpose and participates in the life of the local community. Support is given to other Christian organisations and charities, locally and overseas, through volunteering, financial gifts and prayer.

The trustees have complied with their duty to have due regard to the public benefit guidance issued by the Charity Commission for Northern Ireland.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Church is committed to the spiritual, emotional and social wellbeing of all those engaging with the Church's ministry. This ministry is open to all members of the general public as well as those who join the Church in membership.

During the year the church membership rose from 308 to 314. Average attendances on a Sunday morning exceeded 300 and on a Sunday evening there were between 100 and 200 people, depending on the programme being run. Pastor McClaughlin continues his church ministry but was also appointed Principal of the Irish Baptist College in September 2023. To augment the Church's pastoral team a new Associate Pastor (Chris McGuire) was appointed with effect from the start of November 2023.

Sunday services are supplemented by a wide range of other activities that depend on a large number of volunteers who ensure their safe and effective organisation. For adults, these include:

- Growth Groups: About 14 groups offer spiritual and social support to approximately 200 people. They meet in people's homes and on church premises and continued throughout the year.
- Men's Ministry – 'Lads, Dads & Granddads': Offering a wide range of activities for men of all ages the year's programme, which was attended by 60+ men, included breakfasts, games nights, Chinese meals, curry nights and interviews.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

- Women's Ministry – 'Girls2Grans': This group brings together women of all ages for study courses, meals together and outings (e.g. to Hillsborough Castle). They have also hosted a Macmillan Coffee Morning and raised money for a medical scanner for a clinic in Africa.
- Young Adults Ministry: Aimed primarily at those in their 20s and 30s it provides an opportunity to mix socially in people's homes and also with those from other churches.

The Church offers Christian teaching to all ages and seeks to show practical expressions of Christian belief in the local community by providing assistance to those experiencing hardship, ill health, bereavement and in old age. This work includes:

- Pastoral Care Team: The Church employs two women's pastoral care workers part-time and a volunteer supervisor. They provide support on a one-to-one basis and assist the church's volunteer pastoral care team.
- Meeting Point: This is a monthly meeting attended by 30 to 40 seniors. The programme includes visiting speakers, music, afternoon tea and some visits to local attractions.
- Memory Lane: In May 2022 the Church started a monthly service for those suffering from dementia and their carers. This is attended both by members and by people from other denominations and backgrounds. A team of 13 volunteers provides this service.
- Brew Dock: Three mornings a week the Church opens its coffee bar to passersby for free coffee, conversation and board games. Once a month a free lunch is also offered.
- Griefshare: A 13-week course was completed in February. This was attended by between 8 and 18 people who were coping with grief and bereavement in their lives. A further course is planned for 2024.
- Nursing Home Ministry: Once a month a team attended the Carnalea Clinic to hold a service and provide friendship and support to residents.
- Overseas Mission: The church supports workers in Europe, North Africa, Asia and South America. They are involved in a range of missionary, social and educational projects, often ministering to the most deprived in the societies where they are located.

The Church also contributes to the education of children and young people through its own programmes and support for other like-minded agencies locally and overseas.

- Light House: Aimed at children from the ages of 3 to 14 this meets on a Sunday morning with other outings and projects held throughout the year. Approximately 80 to 90 children attend and they have raised money for projects in Peru, Kenya and Eastern Europe.
- Kids Academy: This has run in parallel with the Sunday evening programme for adults. Two teams of volunteers provide a range of activities for children of primary school age and have catered for up to 60 children.
- Live Wires: Between 70 and 80 children (many of whom have no other connection with the Church) gather on a Thursday evening for a varied programme of activities, while 20 to 30 parents stay for coffee and a chat.
- Pop-Ins: This aims to provide a friendly and welcoming place where parents/carers and their children can come once a week during term time. Numbers are dictated by the space available but the sports hall is usually full.
- Youth Ministries: The Church has a full-time youth director and runs a weekly youth club in addition to training older teenagers in leadership skills. A Youth Week was held in the summer and approximately 30 young people attend on a Sunday evening for Youth Academy.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The results for the year are set out in detail on pages 7 to 18.

The Church recorded a net income for the year of £15,669 (2022 - £88,479).

At the year end cash at bank and in hand was £74,014 (2022 - £66,449).

At 31 December 2023, the total funds of the church amounted to £1,330,276 (2022 - £1,314,607). Closing unrestricted funds at 31 December 2023 were £1,329,228 (2022 - £1,312,149). This includes designated funds of £1,241,211 (2022 - £1,271,093).

Closing restricted reserves of £1,048 represents funds held in relation to the Mission fund.

Reserves

The trustees have established a policy whereby the income of Hamilton Road Baptist Church should be expended for its objectives at the earliest possible time.

Notwithstanding this, it is considered prudent that additional resources in the region of £99,111 - £198,221 (3-6 months) are required to cover ongoing expenditure and should be held in general funds. General funds at 31 December 2023 amount to £88,017.

Funds are also held for future Maintenance and Development activities.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Brown

Mr D Holley

(Resigned 29 March 2023)

Mr C Waugh

Mr D McCracken

Mr D Steele

Mr A Browne OBE

Mr K McIlwaine

Mr J McClaughlin

Mr A McAvoy MBE

The Church Constitution, agreed at the Church AGM in March 2018, defines the responsibilities, powers and proceedings of the Church trustees. The trustees normally meet four times a year and comprise the church elders, pastors, secretary and treasurer. They serve ex officio and their appointment is subject to a ballot vote by church members.

The pastors and elders also have responsibility for the spiritual life of the church and meet at least once monthly. They are assisted by the deacons, who have responsibility for day-to-day practical matters and they meet together with the church pastors and elders, as the church officers, at least six times each year. All appointments and significant items of church business, including the budget and expenditure, are submitted to general meetings of the church membership, of which there are three in the year. The Constitution also provides for special meetings to be convened in certain circumstances.

Contribution of Volunteers

The Church relies on the voluntary support of its members and adherents. Without this support many of the church activities would be unable to operate. It is not possible to place a monetary value on this voluntary support and, as such, it has not been recognised in the Statement of Financial Activities.

HAMILTON ROAD BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Future Plans

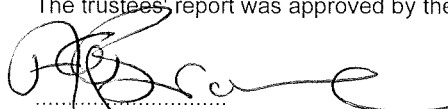
The Church has developed strong links with local Primary schools and hopes to build on these through projects such as 'The Amazing Journey' and joint events including a community carol service.

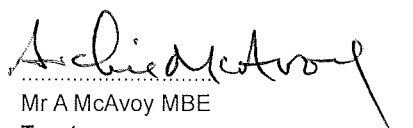
A full programme of teaching and other activities is planned for the coming year, under the heading of "Gather, Grow, Go". This includes a wide range of activities for children and young people and a number of social events for the whole church, including a church weekend in Castlewellan Castle and a summer barbecue in the grounds of Bangor Grammar School.

The Church will continue to support work elsewhere in Ireland and overseas and provide opportunities and funding for both short-term and long-term placements. These will contribute to meeting the twin objectives of poverty relief and the advancement of education, as well as our principal charitable purpose of promoting the Christian faith.

In recognition of the growing number of staff employed by the Church, a new staff handbook has been drafted and will be rolled out in 2024, with the aid of the church's employment lawyer.

The trustees' report was approved by the Board of Trustees.


.....
Mr A Browne OBE
Trustee


.....
Mr A McAvoy MBE
Trustee

Date: 12th June 2024

Hamilton Road Baptist Church

Northern Ireland - Charity number 108149

Annual return

HAMILTON ROAD BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAMILTON ROAD BAPTIST CHURCH

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

Responsibilities and basis of report

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

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

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

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

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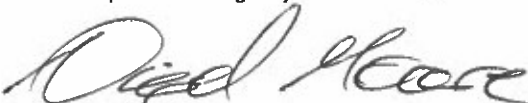


HAMILTON ROAD BAPTIST CHURCH
INDEPENDENT EXAMINER'S REPORT (CONTINUED)
TO THE TRUSTEES OF HAMILTON ROAD BAPTIST CHURCH

Independent examiner's statement

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

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



Mr Nigel Moore FCA
for and on behalf of GMcG Belfast

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Dated: 12.6.24