

THE CHURCH OF GOD AT SHANKILL

Northern Ireland · Charity number 108326

Details

Status Received

Registered 2021-10-18

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

Contact

Address Church Of God Shankill
225 Conway Street
Belfast
Bt13 2de
BT13 2DE

Phone 07791 568 218

Activities

Purposes: 3.1. The Charity's objects are: 3.1.1. to proclaim the gospel of our Lord Jesus Christ by every scriptural and legitimate means, including preaching, publishing and the distribution of literature; 3.1.2. to teach Believers the whole counsel of God as contained in the Holy Scriptures; 3.1.3. to help and support those in need both spiritually and practically; 3.1.4. to adhere to the Guiding Principles. Nothing in this Constitution shall authorise an application of the property of the Charity for purposes which are not charitable in accordance with s.2 of the Charities Act (Northern Ireland) 2008.

What the charity does: The advancement of religion, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Community development, Counselling/support, Education/training, General charitable purposes, Religious activities, Sport/recreation, Volunteer development, Youth development

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£85,868	£86,742	£0	2

Trustees

Name	Role	Appointed
Mr David Benbow Sales		
Mrs Mary Martha Elizabeth Mccomish		
Pastor Alan Stephens		
Pastor Stephen Reynolds		
Pastor Thomas Bell		

THE CHURCH OF GOD AT SHANKILL

Northern Ireland - Charity number 108326

Accounts

Church of God at Shankill

Independent Examiner's Report to the Trustees of Church of God at Shankill

Year ended 30 September 2024

I report on the financial statements for the year ended 30 September 2024, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

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

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

Independent examiner's statement

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



Finegan Gibson
Independent Examiner

Causeway Tower
9 James Street South
Belfast
BT2 8DN

Church of God at Shankill
Statement of Financial Activities
Year ended 30 September 2024

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	60,545	60,545	56,922
Charitable activities	5	12,290	12,290	9,174
Other trading activities	6	11,730	11,730	3,977
Investment income	7	73	73	2
Other income	8	1,230	1,230	77
Total income		<u>85,868</u>	<u>85,868</u>	<u>70,152</u>
Expenditure				
Expenditure on charitable activities	9,10	86,742	86,742	70,266
Total expenditure		<u>86,742</u>	<u>86,742</u>	<u>70,266</u>
Net expenditure and net movement in funds		<u>(874)</u>	<u>(874)</u>	<u>(114)</u>
Reconciliation of funds				
Total funds brought forward as previously reported		499,886	499,886	–
Prior year adjustment		–	–	500,000
Total funds brought forward as restated		<u>499,886</u>	<u>499,886</u>	<u>500,000</u>
Total funds carried forward		<u>499,012</u>	<u>499,012</u>	<u>499,886</u>

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

The notes on pages 10 to 17 form part of these financial statements.

Church of God at Shankill

Statement of Financial Position

30 September 2024

	Note	2024 £	2023 (restated) £
Fixed assets			
Tangible fixed assets	15	490,000	500,000
Current assets			
Cash at bank and in hand		11,028	1,806
Creditors: amounts falling due within one year	16	2,016	1,920
Net current assets		<u>9,012</u>	<u>(114)</u>
Total assets less current liabilities		<u>499,012</u>	<u>499,886</u>
Net assets		<u>499,012</u>	<u>499,886</u>
Funds of the charity			
Unrestricted funds		<u>499,012</u>	<u>499,886</u>
Total charity funds	18	<u>499,012</u>	<u>499,886</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 March 2026, and are signed on behalf of the board by:



Pastor S Reynolds
Trustee

The notes on pages 10 to 17 form part of these financial statements.

Church of God at Shankill

Notes to the Financial Statements

Year ended 30 September 2024

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is Church Of God Shankill, 225 Conway Street, Belfast, BT132DE, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Church of God at Shankill

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Church of God at Shankill

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property - 2% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Church of God at Shankill

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Donations				
Offerings	37,252	37,252	31,259	31,259
Donations	14,928	14,928	11,444	11,444
Mission Donations	7,365	7,365	914	914
Grants				
Grants/Funding	1,000	1,000	10,050	10,050

Church of God at Shankill

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Other donations and legacies				
Start up Donation	—	—	3,255	3,255
	<u>60,545</u>	<u>60,545</u>	<u>56,922</u>	<u>56,922</u>

5. Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Access NI Payments	2,053	2,053	1,310	1,310
Gift Aid	6,494	6,494	6,269	6,269
Building Fund	3,743	3,743	1,595	1,595
	<u>12,290</u>	<u>12,290</u>	<u>9,174</u>	<u>9,174</u>

6. Other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Fundraising events	<u>11,730</u>	<u>11,730</u>	<u>3,977</u>	<u>3,977</u>

7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Bank interest receivable	<u>73</u>	<u>73</u>	<u>2</u>	<u>2</u>

8. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Misc Income	<u>1,230</u>	<u>1,230</u>	<u>77</u>	<u>77</u>

Church of God at Shankill

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Charitable Activity	86,646	86,646	68,346	68,346
Support costs	96	96	1,920	1,920
	<u>86,742</u>	<u>86,742</u>	<u>70,266</u>	<u>70,266</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Charitable Activity	86,646	—	86,646	68,346
Governance costs	—	96	96	1,920
	<u>86,646</u>	<u>96</u>	<u>86,742</u>	<u>70,266</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023 <i>(restated)</i>
	£	£
Depreciation of tangible fixed assets	<u>10,000</u>	<u>—</u>

12. Independent examination fees

	2024	2023 <i>(restated)</i>
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,016</u>	<u>1,920</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023 <i>(restated)</i>
	£	£
Wages and salaries	23,234	28,950
Employer contributions to pension plans	1,200	908
Other employee benefits	345	553
	<u>24,779</u>	<u>30,411</u>

Church of God at Shankill

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

13. Staff costs *(continued)*

The average head count of employees during the year was 1 (2023: 2).

One trustee was in receipt of remuneration, during the year in relation to their engagement as Pastor. The total of such remuneration during the year, excluding pension and social security costs was £21,520.

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

One trustee was in receipt of remuneration as outlined in note 12. No other trustees received remuneration in their role as trustee.

No other trustees received reimbursement of expenses in their role as trustee.

15. Tangible fixed assets

	Freehold property £
Cost	
At 1 October 2023 (as restated) and 30 September 2024	<u>500,000</u>
Depreciation	
At 1 October 2023	–
Charge for the year	10,000
At 30 September 2024	<u>10,000</u>
Carrying amount	
At 30 September 2024	<u>490,000</u>
At 30 September 2023	<u>500,000</u>

16. Creditors: amounts falling due within one year

	2024	2023 <i>(restated)</i>
	£	£
Accruals and deferred income	<u>2,016</u>	<u>1,920</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,200 (2023: £908).

Church of God at Shankill

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

18. Analysis of charitable funds

Unrestricted funds

	At 1 October 20 23	Income £	Expenditure £	Prior year adjustments £	At 30 September r 2024 £
General funds	499,886	85,868	(86,742)	—	499,012

	At 1 October 20 22	Income £	Expenditure £	Prior year adjustments £	At 30 September 2023 £
General funds	—	70,152	(70,266)	500,000	499,886

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	490,000	490,000
Current assets	11,028	11,028
Creditors less than 1 year	(2,016)	(2,016)
Net assets	499,012	499,012

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	500,000	500,000
Current assets	1,806	1,806
Creditors less than 1 year	(1,920)	(1,920)
Net assets	499,886	499,886

20. Related parties

There are no related party transactions in the year.

THE CHURCH OF GOD AT SHANKILL

Northern Ireland - Charity number 108326

Accounts

Church of God at Shankill

Independent Examiner's Report to the Trustees of Church of God at Shankill

Year ended 30 September 2023

I report on the financial statements for the year ended 30 September 2023, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

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

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

Independent examiner's statement

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



Finegan Gibson
Independent Examiner

Causeway Tower
9 James Street South
Belfast
BT2 8DN

Church of God at Shankill

Statement of Financial Activities

Year ended 30 September 2023

		2023	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	4	56,922	56,922
Charitable activities	5	9,174	9,174
Other trading activities	6	3,977	3,977
Investment income	7	2	2
Other income	8	77	77
Total income		<u>70,152</u>	<u>70,152</u>
Expenditure			
Expenditure on charitable activities	9,10	<u>70,266</u>	<u>70,266</u>
Total expenditure		<u>70,266</u>	<u>70,266</u>
Net expenditure and net movement in funds		<u>(114)</u>	<u>(114)</u>
Reconciliation of funds			
Total funds brought forward		<u>-</u>	<u>-</u>
Total funds carried forward		<u>(114)</u>	<u>(114)</u>

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

The notes on pages 11 to 16 form part of these financial statements.

Church of God at Shankill

Statement of Financial Position

30 September 2023

	Note	2023 £
Current assets		
Cash at bank and in hand		1,806
Creditors: amounts falling due within one year	14	<u>1,920</u>
Net current liabilities		<u>114</u>
Total assets less current liabilities		<u>(114)</u>
Net liabilities		<u>(114)</u>
Funds of the charity		
Unrestricted funds		(114)
Total charity funds	16	<u>(114)</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 July 2024, and are signed on behalf of the board by:



Pastor S Reynolds
Trustee

The notes on pages 11 to 16 form part of these financial statements.

Church of God at Shankill

Notes to the Financial Statements

Year ended 30 September 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is Church Of God Shankill, 225 Conway Street, Belfast, BT132DE, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Church of God at Shankill

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Church of God at Shankill

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Church of God at Shankill

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £
Donations		
Offerings	31,259	31,259
Donations	11,444	11,444
Mission Donations	914	914
Grants		
Grants/Funding	10,050	10,050
Other donations and legacies		
Start up Donation	3,255	3,255
	<u>56,922</u>	<u>56,922</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £
Access NI Payments	1,310	1,310
Gift Aid	6,269	6,269
Building Fund	1,595	1,595
	<u>9,174</u>	<u>9,174</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	3,977	3,977

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	2	2

8. Other income

	Unrestricted Funds £	Total Funds 2023 £
Misc Income	77	77

Church of God at Shankill

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £
Charitable Activity	68,346	68,346
Support costs	1,920	1,920
	<u>70,266</u>	<u>70,266</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £
Charitable Activity	68,346	–	68,346
Governance costs	–	1,920	1,920
	<u>68,346</u>	<u>1,920</u>	<u>70,266</u>

11. Independent examination fees

	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,920</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £
Wages and salaries	28,950
Employer contributions to pension plans	908
Other employee benefits	553
	<u>30,411</u>

The average head count of employees during the year was 2.

One trustee was in receipt of remuneration, during the year in relation to their engagement as Pastor. The total of such remuneration during the year, excluding pension and social security costs was £24,010.

The above trustee also received expenses reimbursed during the year totalling £987, these expenses were in relation to their role as Pastor.

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Church of God at Shankill

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

13. Trustee remuneration and expenses

One trustee was in receipt of remuneration as outlined in note 12. No other trustees received remuneration in their role as trustee.

No other trustees received reimbursement of expenses in their role as trustee.

Donations have been received by two trustees with no conditions attached during the year.

14. Creditors: amounts falling due within one year

	2023
	£
Accruals and deferred income	<u>1,920</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £908.

16. Analysis of charitable funds

Unrestricted funds

	At 1 October 2022	Income £	Expenditure £	At 30 September 2023
General funds	£ -	<u>70,152</u>	<u>(70,266)</u>	<u>(114)</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	1,806	1,806
Creditors less than 1 year	<u>(1,920)</u>	<u>(1,920)</u>
Net liabilities	<u>(114)</u>	<u>(114)</u>

18. Related parties

Benefits in kind were received by a Trustee and their spouse amounting to £553 during the financial year.

THE CHURCH OF GOD AT SHANKILL

Northern Ireland - Charity number 108326

Annual report

Church of God at Shankill
Unaudited Financial Statements
30 September 2023

Finegan Gibson Ltd
Chartered accountants
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Church of God at Shankill

Financial Statements

Year ended 30 September 2023

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Church of God at Shankill

Trustees' Annual Report

Year ended 30 September 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

Reference and administrative details

Registered charity name Church of God at Shankill

Charity registration number 108326

Principal office Church Of God Shankill
225 Conway Street
Belfast
Co. Antrim
BT13 2DE

The trustees

Pastor S Reynolds

Pastor T Bell

Mr D B Sales

Pastor A Stephens

Pastor J Ogle

(Resigned 27 August 2023)

Company secretary Elizabeth McComish

Independent examiner Finegan Gibson
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Church of God at Shankill

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

Structure, governance and management

As a charity we:

A. Organise weekly services and other gathering for members and non-members, to present the teachings of the Bible and to provide opportunities for Christian response, including but not limited to prayer and worship. The meetings are free of charge and open to all, and the public benefit of such meetings through the promotion of family stability and wellbeing and increased ability to contribute positively to society for those attending. Provide support and guidance to those activities of its members that seek to promote in Northern Ireland an understanding of the Christian beliefs as set out in the Church's basis of faith through practical expression of Christian beliefs and ideals in the community. The benefit of such support and guidance is to enable those members to be better able to serve in the community. The Churches of God provides teaching and training opportunities for members, using the resources of the staff employed by the Church and also external courses and events.

B. Assists the work of individual Christians and Christian organisations, insofar as the work, whether in Northern Ireland or abroad accords with the Church's aims. The public benefit of providing donations to such charitable organisations is expected to be in accordance with their aims and purposes. We make donations as agreed by the members of the Church. The purpose of these donations includes the promotion of religious activity, relief of poverty, training and equipping, work with youth and the elderly, homeless and other local and national charities.

Risk Management

The Trustees' have conducted an assessment of the risks that the congregation is exposed to and have reviewed systems and procedures to mitigate against such risks. Risk assessments covering fire, health & safety, safeguarding children, young people, and vulnerable adults are an ongoing concern and are reviewed at least annually or before any new major undertaking.

Church of God at Shankill

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

Objectives and activities

Our charity's purposes as set out in the objectives contained in constitution are to:

- To proclaim the gospel of our Lord Jesus Christ by every scriptural and legitimate means, including preaching, publishing and the distribution of literature;
- To teach Believers the whole counsel of God as contained in the Holy Scriptures;
- To help and support those in need both spiritually and practically;
- To adhere to the Guiding Principles of The Churches of God in Ireland.

Our aims fully reflect the purposes that the charity was set up to further.

We also advance religion by other charitable activities to further the purposes of the Churches of God:

A. Assist the work of individual Christians and Christian Organisations, insofar as that work, whether in Northern Ireland or abroad, accords with the Church's aims. The public benefit of providing support and resources to such charitable organisations is expected to be in accordance with their aims and purposes, which include religious activity, relief of poverty, training and equipping, work with youth and the elderly, homeless and others in need, primarily but not exclusively in Northern Ireland.

B. Carry out acts of social concern to benefit persons in Northern Ireland facing hardship on the basis of their need. The public benefit of these acts is expected to be in the area of poverty relief, caring, youth and the elderly people's activities aimed at promoting their health, wellbeing, spiritual life and education and is addressed by church activities, volunteer activities of individual members and also by donations to appropriate charitable organisations and activities as agreed each year by the members of the Church.

C. Develop relationships with other Churches in Northern Ireland as well as nationally and overseas, which are mutually beneficial in advancing our aims. The public benefit of such association is expected to be in community events and undertaken in conjunction with other Churches in Northern Ireland to enable us to coordinate our work with other Churches in Northern Ireland. The benefit is demonstrated through the ongoing numbers attending our Children's and Youth organisations, along with our general programme of activities and services provided for both young and old. It is also demonstrated through the amount of practical provisions made available for those in need and through ongoing relationships with other agencies identifying those needs. We do not see any harm being caused by our charity, we are not invasive and do not push ourselves or our faith on anyone. We only help those who will allow us to help them. Followers or adherents of the church doctrine, potential followers and the wider public.

The benefits of the charity are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose of the charity does not lead to harm. The only private benefit flowing from our purpose is related to those who are employed by the charity or volunteers who claim volunteer expense for their service. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits.

Church of God at Shankill

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

Achievements and performance

Worship, Prayer, and Bible Study

The congregation meets for:

- Our main services on Sunday at 11am and 6:45pm. Tea and coffee are available after our evening service where we had the opportunity to have fellowship with one another.
- Our weekly Bible Study on Monday at 8pm, during September - June.
- Our weekly prayer meeting on Wednesday at 8pm.
- Our monthly Women's meeting on the first Monday of each month at 8pm, during September - June.

Throughout the year we held some services of Thanksgiving for the life of members of the church and local community who died during the year. During the month of November, we welcomed our Boys' and Girls' Brigade Companies and their families to their Annual Services of Enrolment.

Pastoral Care

Pastoral care visitation is mainly carried out by our minister, Pastor Stephen Reynolds. Some members of the congregation help to some extent with this important ministry. We make every effort to support our elderly members who are no longer able to attend worship and those members who are unwell, in hospital or recently bereaved. When required by members of the congregation, formal counselling sessions can be provided by those who are qualified to offer these services.

Mission and Outreach

The congregation is committed to, and active in, outreach to the Greater Shankill Community. Sharing the message of the Christian Gospel is a vital part of the programme of all our work. Additionally, we have other activities which have an intentional outreach emphasis. As a congregation we support many local charities throughout the year. The congregation supports local and international mission work through various mission projects. We sponsor two children through The SonShine Club Kenya Project.

Programmes

276th Girls' Brigade Company Northern Ireland

Our Girls' Brigade meet on a Monday and Wednesday evenings. They provide a varied programme of activities that share the good news of the Christian Gospel. The activities also help to challenge the girls, teach them new skills, helps them to make new friends, encourages them, and helps them to grow in self-confidence and self-esteem.

2nd Belfast Boys' Brigade Company Northern Ireland

Our Boys' Brigade meet on a Tuesday and Friday evenings. They provide a varied programme of activities that share the good news of the Christian Gospel. The activities also help to challenge the boys, teach them new skills, helps them to make new friends, encourages them, and helps them to grow in self-confidence and self-esteem.

Kidz Club

Church of God at Shankill

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

Kidz Club provides a weekly drop in youth club for primary school aged children. During the evening, they have the opportunity to take part in informal activities such as games, pool, table tennis, air hockey, computer games, board games, arts and craft, baking, and going on outings. Not only does Kidz Club offer a wide range of activities for children, but it also provides a safe space and helps to divert children from anti-social behaviour and interface violence.

Saturday Night Youth Club

Saturday night Youth Club provides a weekly drop in youth club for secondary school aged children. During the evening, they have the opportunity to take part in informal activities such as games, pool, table tennis, air hockey, computer games, board games, arts and craft, baking, and going on outings. Not only does Saturday Night Youth Club offer a wide range of activities for children, but it also provides a safe space and helps to divert children from anti-social behaviour and interface violence.

Small Group Study Support Group

Every Thursday afternoon we provide support to 12 children who are hoping to take the Transfer Test as they prepare to move to secondary education. This support is provided by a qualified teacher who has a vast amount of experience in working with children through the Transfer Test process. We also support the parents with practical advice on how best they can support and encourage their child.

Duke of Edinburgh Award

We currently have a group who are working towards their Silver Duke of Edinburgh's Award. They are supported by our volunteers for the skills, volunteering and physical sections and by Belfast Activity Centre for their expedition section.

Parents and Toddlers Group

Our Parents and Toddlers Group meet on a Friday morning during term time. This provides an opportunity for babies and toddlers to play and learn with their peers. It also provides an opportunity for parents, grandparents, and carers to meet with others, develop friendships, and offer peer advice.

Holiday Programmes

Throughout the year we provide activities for children and young people during the school holidays. These activities took place in the October half Term, February half Term, and Easter Holidays. Those who attend engage in a wide variety of activities including centre-based activities and outings. Our main holiday programme runs over the summer months and included an arts and craft week focusing on emotional well-being, a multi sports week focusing on physical health, and three activity weeks providing a wide variety of activities including centre-based activities and outings.

Ladies knitting and craft Group

Every Thursday evening from 6:30pm - 9pm ladies from the congregation and members of the local community meet to take part in knitting and craft activities. These activities are peer led and peer taught. The evening not only provides an opportunity for ladies to learn and develop new skills, but also the opportunity to meet with others to improve their mental health and reduce isolation.

Narcotics Anonymous Group

The NA Group is not an activity provided by the congregation; we are happy accommodate them in our youth centre on Saturday afternoons. The congregation acknowledges the vital support this group is to those struggling with addiction.

Church of God at Shankill

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

Social Concern Projects

Throughout the year we have supported several families and individuals with emergency food parcels, gas, and electricity. Where we have been unable to meet the need, usually due to logistical reasons, we have referred families and individuals on to other support services within the community. Working with a wider network of community organisations, we were able to provide 15 families with a meal on Christmas day.

During July and August, we once again held our annual Outgrown School Uniform Recycling Project. With the support of local schools and families we collected in good quality used school uniforms and received donations of new school uniforms or cash to purchase uniform items. These uniforms were then distributed to families who need support with kitting out their children with a school uniform for the new academic year. Those uniforms that were donated and of a poor quality were recycled through our clothing recycling bin in partnership with Cookstown Textile Recyclers.

Volunteer Development Project

The Trustees' are extremely grateful to the individuals who partner with us and gift their valuable time to serve the community. They acknowledge the vital role they each play in making our work possible.

Throughout the years volunteers have taken part in various training courses. These have included Induction Training, Safeguarding Training, Designated Person Training, First Aid Training, Fire Safety Training, Health and Safety Training, Mental Health First Aid Training, and Education and Training Adults Training.

We also have a young volunteer development project for those young people aged from 14 to 21. These young volunteers gift their time in various weekly projects and activities.

Financial review

The statement of financial activities reported below covers the 12 month period from 1 October 2022 - 30 September 2023. These show income of £70,152 for the period against which expenditure of £70,266 was incurred, resulting in a net deficit of £114.

Reserves Policy

The Trustees acknowledge that a reserves policy is not in place. Realising the need for such a policy, especially after the vulnerability faced by the congregation during the CO-VID-19 pandemic, it is the Trustees' intention to develop a reserves policy and explore how such a policy can be implemented, in the next financial year.

Plans for future periods

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Church of God at Shankill

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

The trustees' annual report was approved on 29 July 2024 and signed on behalf of the board of trustees by:

A handwritten signature in black ink that reads "S. Reynolds". The signature is written in a cursive style with a large, prominent 'S'.

Pastor S Reynolds
Trustee

THE CHURCH OF GOD AT SHANKILL

Northern Ireland - Charity number 108326

Annual return

Church of God at Shankill

Independent Examiner's Report to the Trustees of Church of God at Shankill

Year ended 30 September 2023

I report on the financial statements for the year ended 30 September 2023, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

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

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

Independent examiner's statement

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



Finegan Gibson
Independent Examiner

Causeway Tower
9 James Street South
Belfast
BT2 8DN