

THE CHURCH OF GOD AT GLENMACHAN

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 SEPTEMBER 2023

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

Reference and administrative details

Registered charity name	The Church of God at Glenmachan
Charity registration number	NIC 108331
Principal office	13 Glenmachan Road Belfast BT4 2NN Northern Ireland
The trustees	Dr A Stephens Mr P Comfort Mr S Reynolds Mr R Simpson Mr A Patton
Auditor	FEB Chartered Accountants Chartered accountants & statutory auditor Linenhall Exchange 1st Floor, 26 Linenhall Street Belfast Northern Ireland BT2 8BG

Structure, governance and management

The Church of God at Glenmachan is constituted as trustees incorporated as a body and was established by a charitable trust deed.

The Board of Trustees are responsible for the strategic management of the charity. The Board of Trustees and names of principal Advisers are set out above.

The Board appoints all new trustees based on selection criteria, which ensures that collectively it maintains a broad range of relevant skills and experience. An induction programme is offered to all new trustees to ensure that they are briefed on the charity's objects, strategy and activities.

The trustees have the overall responsibility for the system of internal control for the charity, which includes ensuring that there are reasonable procedures in place for the prevention and detection of fraud and other irregularities. However, such a system can provide only reasonable, but not absolute, assurance against errors and fraud.

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TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

Objectives and activities

The Church of God at Glenmachan supports the advancement of the Christian religion and through the work of the Churches and by the application of its resources, provides:

- Churches and public worship in the Christian tradition
- Public religious ceremonies
- Pastoral care, evangelism and ministry
- Facilities and services which help to support and benefit the social networks of the community
- Religious education, and active involvement in the provision of general education with a Christian ethos
- Support for a better society through active promotion of community harmony and responsible citizenship
- Other activities which are carried out as a practical expression of religious beliefs, which may also be charitable and which include:
 - (A) Support for the poor, the ill and the suffering.
 - (B) Support for the disadvantaged and for the alienated members of society.
 - (C) Support for the development and relief of poverty and disease in disadvantaged areas of the world.
- Promotion and maintenance of the arts through music and other media contributing to the experience of worship. The Church of God at Glenmachan seeks to minister to all. The mission of the Church and its support networks and activities reach out to all in a spirit of growth, unity and service.

Achievements and performance

The Church of God at Glenmachan operates as a church and also operates a Nursing Home at Glenmachan.

From humble beginnings, Belfast's Church of God at Glenmachan has seen its congregation expand steadily over the years. The church undertook a major step in constructing its own sanctuary, after outgrowing its previous building on the site at Glenmachan Tower House. The Church of God at Glenmachan boasts high ceilings, ample natural light, and a powerful Meyer Sound M'elodie line array loudspeaker system to provide optimum sound quality for both praise and worship and the pastor's words of lessons from the Gospel. The new 800-seat sanctuary has been recognized with Northern Ireland's Construction Excellence Award for Best Construction, Social/Community.

But the church is not just about the great facilities and the beautiful grounds. These are the things we have been blessed with as we seek to serve God as a fellowship and promote the Gospel message throughout our local neighbourhoods as part of the greater Church of God movement in Northern Ireland.

Public Benefit Statement/Declaration

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.

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TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

Public Benefit Statement/Declaration *(continued)*

(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 we will only help those who will allow us to help them. Followers or adherents of the church doctrine, potential followers and the wider public. There is no private benefit from our outreach, any money collected, or items donated are used for the running of the organisation or passed on to those in need. If there is any private benefit it is incidental.

Financial review

Results for the year ended 30 September 2023 are given in the Statement of Financial Activities on page 9. The assets and liabilities as at 30 September 2023 are given on statement of Financial Position on page 10. The financial statements should be read in conjunction with their related notes, which appear on pages 12 to 16.

The Board of Trustees consider that the unrestricted funds of the charity have sufficient resources and assets available which are adequate to fulfil their obligations.

Reserves Policy

It is the policy of the church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the church's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the church is exposed, and are working to mitigate exposure to the major risks.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the Annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the charity trustees to prepare Annual report and financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

Trustees' responsibilities statement *(continued)*

In preparing these Annual report and financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the Annual report and financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Annual report and financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report was approved on 31 October 2024 and signed on behalf of the board of trustees by:

Dr A Stephens
Trustee