

THE CHURCH OF GOD AT BALLYMONEY

Northern Ireland · Charity number 108336

Details

Status	Received
Registered	2021-10-18
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	68 Semicock Road Ballymoney BT53 6py BT53 6PY
Phone	028 2766 5010
Email	ballymoneychurch@aol.com
Website	https://ballymoneychurchofgod.co.uk/

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: Religious activities

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	£334,170	£205,701	£-1,314	5

Trustees

Name	Role	Appointed
Mr John Mccrellis		
Mr Thomas William Mckeown		
Mrs Hilary Ann Kyle		
Mrs Hilary Patterson		
Pastor Jonathan Russell Payne		
Pastor Ken Mcalees		
Pastor Yvonne Payne		

THE CHURCH OF GOD AT BALLYMONEY

Northern Ireland - Charity number 108336

Accounts

CHARITY REGISTRATION NUMBER: 108336

**THE CHURCH OF GOD AT BALLYMONEY
UNAUDITED FINANCIAL STATEMENTS
30 SEPTEMBER 2024**

THE CHURCH OF GOD AT BALLYMONEY

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

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THE CHURCH OF GOD AT BALLYMONEY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHURCH OF GOD AT BALLYMONEY

YEAR ENDED 30 SEPTEMBER 2024

I report to the trustees on my examination of the financial statements of The Church of God at Ballymoney ('the charity') for the year ended 30 September 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Michael Flannigan FCA
Independent Examiner
FEB Chartered Accountants
Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG

THE CHURCH OF GOD AT BALLYMONEY

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	319,958	319,958	399,904
Investment income	5	14,212	14,212	8,224
Total income		<u>334,170</u>	<u>334,170</u>	<u>408,128</u>
Expenditure				
Expenditure on raising donations and legacies	6	185,575	185,575	266,489
Expenditure on governance costs	7,8	20,126	20,126	12,954
Total expenditure		<u>205,701</u>	<u>205,701</u>	<u>279,443</u>
Net income and net movement in funds		<u>128,469</u>	<u>128,469</u>	<u>128,685</u>
Reconciliation of funds				
Total funds brought forward		2,706,286	2,706,286	2,577,601
Total funds carried forward		<u>2,834,755</u>	<u>2,834,755</u>	<u>2,706,286</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 4 to 9 form part of these financial statements.

THE CHURCH OF GOD AT BALLYMONEY

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	2,037,550	1,781,444
Current assets			
Debtors	12	16,174	23,400
Cash at bank and in hand		782,345	908,696
		<u>798,519</u>	<u>932,096</u>
Creditors: amounts falling due within one year	13	<u>1,314</u>	<u>7,254</u>
Net current assets		<u>797,205</u>	<u>924,842</u>
Total assets less current liabilities		<u>2,834,755</u>	<u>2,706,286</u>
Net assets		<u>2,834,755</u>	<u>2,706,286</u>
Funds of the charity			
Unrestricted funds:			
General funds		2,834,755	2,706,286
Total unrestricted funds		<u>2,834,755</u>	<u>2,706,286</u>
Total charity funds	14	<u>2,834,755</u>	<u>2,706,286</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 February 2025, and are signed on behalf of the board by:



Pastor Jonathan Payne - Senior Minister
Trustee

The notes on pages 4 to 9 form part of these financial statements.

THE CHURCH OF GOD AT BALLYMONEY

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 14 Garryduff Road, Ballymoney, BT53 7AF, 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.

THE CHURCH OF GOD AT BALLYMONEY
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.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

THE CHURCH OF GOD AT BALLYMONEY
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

3. Accounting policies *(continued)*

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.

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:

Motor vehicles	-	20% straight line
	-	33.3% 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.

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.

THE CHURCH OF GOD AT BALLYMONEY
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Offerings	254,000	254,000	342,066	342,066
Gifts & Fundraising Events	23,379	23,379	20,488	20,488
Happy Days Childcare Centre: Service Charge	42,000	42,000	36,750	36,750
Other Income	579	579	600	600
	<u>319,958</u>	<u>319,958</u>	<u>399,904</u>	<u>399,904</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other interest receivable	<u>14,212</u>	<u>14,212</u>	<u>8,224</u>	<u>8,224</u>

6. Expenditure on raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	<u>185,575</u>	<u>185,575</u>	<u>266,489</u>	<u>266,489</u>

7. Expenditure on governance costs by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support costs	<u>20,126</u>	<u>20,126</u>	<u>12,954</u>	<u>12,954</u>

8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2024 £	Total fund 2023 £
Governance costs	<u>20,126</u>	<u>20,126</u>	<u>12,954</u>

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>360</u>

THE CHURCH OF GOD AT BALLYMONEY
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

10. Trustee remuneration and expenses

In their employment as Pastors of the Congregation, Pastor Jonathan Payne and Pastor Yvonne Payne received remuneration, pension contributions and expenses during the year.

No-one received remuneration for services as a trustee.

11. Tangible fixed assets

	Childcare Centre & Car Park £	Church Land & Buildings £	Childcare Furnishings & Equipment £	Childcare Furnishings & Equipment £	Motor vehicles £	Total £
Cost						
At 1 Oct 2023	1,138,130	420,996	43,681	213,945	27,944	1,844,696
Additions	–	147,015	–	129,235	–	276,250
At 30 Sep 2024	<u>1,138,130</u>	<u>568,011</u>	<u>43,681</u>	<u>343,180</u>	<u>27,944</u>	<u>2,120,946</u>
Depreciation						
At 1 Oct 2023	–	–	–	35,308	27,944	63,252
Charge for the year	–	–	–	20,144	–	20,144
At 30 Sep 2024	<u>–</u>	<u>–</u>	<u>–</u>	<u>55,452</u>	<u>27,944</u>	<u>83,396</u>
Carrying amount						
At 30 Sep 2024	<u>1,138,130</u>	<u>568,011</u>	<u>43,681</u>	<u>287,728</u>	<u>–</u>	<u>2,037,550</u>
At 30 Sep 2023	<u>1,138,130</u>	<u>420,996</u>	<u>43,681</u>	<u>178,637</u>	<u>–</u>	<u>1,781,444</u>

The Church's properties and contents are insured against loss by fire for the following amounts at 31 October 2024:

	£
Church and Hall – Buildings and Contents	7,414,533
Childcare Centre – Building and Contents	1,216,058

12. Debtors

	2024	2023
	£	£
Other debtors	<u>16,174</u>	<u>23,400</u>

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>1,314</u>	<u>7,254</u>

THE CHURCH OF GOD AT BALLYMONEY
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

14. Analysis of charitable funds

Unrestricted funds

	At 1 Oct 23	Income	Expenditure	At 30 Sep 24
	£	£	£	£
General funds	2,706,286	334,170	(205,701)	797,205
	<u>2,706,286</u>	<u>334,170</u>	<u>(205,701)</u>	<u>2,834,755</u>
	At 1 Oct 22	Income	Expenditure	At 30 Sep 23
	£	£	£	£
General funds	2,577,601	408,128	(279,443)	2,706,286
	<u>2,577,601</u>	<u>408,128</u>	<u>(279,443)</u>	<u>2,706,286</u>

THE CHURCH OF GOD AT BALLYMONEY

Northern Ireland - Charity number 108336

Accounts

TRUSTEES' ACCOUNTS
THE CHURCH OF GOD AT BALLYMONEY
YEAR ENDED 30 SEPTEMBER 2023

THE CHURCH OF GOD AT BALLYMONEY

YEAR ENDED 30 SEPTEMBER 2023

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THE CHURCH OF GOD AT BALLYMONEY
INDEPENDENT EXAMINERS REPORT
YEAR ENDED 30 SEPTEMBER 2023

I report to the trustees on my examination of the financial statements of The Church of God at Ballymoney ('the club charity') for the year ended 30 September 2023.

Responsibilities and basis of report

As the trustees of the club charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your club charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the club charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Michael Flannigan FCA
Independent Examiner

Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG

THE CHURCH OF GOD AT BALLYMONEY
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	2023	2022
	£	£
INCOME		
Offering	342,066	361,140
Gifts and Fundraising Events	20,488	19,386
Happy Days Childcare Centre: Service Charge	36,750	42,250
Interest Received	8,224	340
Other income – Power NI	600	-
	<u>408,128</u>	<u>423,116</u>
EXPENDITURE		
Salaries	152,898	130,965
Pastoral Expenses	5,581	6,989
General Office	2,400	2,400
Local Office	6,940	5,704
Property Maintenance, Cleaning & Caretaker	22,798	21,722
Audio Visual Sound and Recording System	306	5,187
Light, Heat and Water	29,086	15,579
Insurance	5,550	5,885
Rates and Ground Rent	1,484	159
Ministers and Visitors Travel Expenses	2,551	400
Home and Foreign Missions	21,785	20,981
Advertising and Printing	1,071	3,041
Literature, Discs and Cassettes	1,769	3,759
Conventions and Social Events	1,741	1,024
Children & Youth Work	4,917	61
Motor Vehicle Expenses	5,612	7,020
Furnishings and Equipment Depreciation	6,702	6,123
Legal and Professional Fees	3,535	1,419
Accountancy and Audit Fees	2,082	2,082
Bank Fees	635	548
TOTAL EXPENSES	<u>279,443</u>	<u>241,048</u>
NET SURPLUS FOR YEAR	<u>128,685</u>	<u>182,068</u>
NET SURPLUS FOR YEAR, ALLOCATED:-		
Capital Fund	50,121	(4,032)
Accumulated Surplus	78,564	186,100
	<u>128,685</u>	<u>182,068</u>

The notes on page 4 form part of these accounts

THE CHURCH OF GOD AT BALLYMONEY
BALANCE SHEET AS AT 30 SEPTEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Church Land and Buildings	1	420,996	370,596
Land, Childcare Buildings and Car Park	1	1,138,130	1,138,130
Furnishings and Equipment: Church	1	178,637	178,916
Furnishings and Equipment: Childcare Centre	1	43,681	43,681
Motor Vehicles	1	-	-
		<u>1,781,444</u>	<u>1,731,323</u>
Less: Interest Free Loans from Members		-	-
		<u>1,781,444</u>	<u>1,731,323</u>
CURRENT ASSETS			
Danske Bank: Current Account		49,923	27,518
Danske Bank: Building Fund Account		858,773	800,673
Other Debtors		23,400	23,259
		<u>932,096</u>	<u>851,450</u>
LESS: CURRENT LIABILITIES			
Sundry Creditors		<u>(7,254)</u>	<u>(5,172)</u>
NET CURRENT ASSETS			
		<u>924,842</u>	<u>846,278</u>
NET ASSETS			
		<u>2,706,286</u>	<u>2,577,601</u>
FINANCED BY:-			
CAPITAL FUND			
Balance at 30 September 2022		1,731,323	1,735,355
Add: Net Income for Year		128,685	182,068
Transfer to/from Accumulated Surplus		(78,564)	(186,100)
Balance at 30 September 2023		<u>1,781,444</u>	<u>1,731,323</u>
ACCUMULATED SURPLUS			
Balance at 30 September 2022		846,278	660,178
Add: Net Income for Year		-	-
		<u>846,278</u>	<u>660,178</u>
Less: Transfer from/to Capital Fund		78,564	186,100
Balance at 30 September 2023		<u>924,842</u>	<u>846,278</u>
TOTAL FUNDS		<u>2,706,286</u>	<u>2,577,601</u>

The accounts were approved by the Board of Trustees on 14th June 2024.

The notes on page 4 form part of these accounts

THE CHURCH OF GOD AT BALLYMONEY
NOTES TO THE ACCOUNTS – 30 SEPTEMBER 2023

1. FIXED ASSETS

	Church Land & Buildin gs	Childcare Centre & Car Park £	Church Furnishings & Equipment £	Childcare Furnishings and Equipment £	Motor Vehicle	Total £
COST						
At 30 September 2022	370,596	1,138,130	207,522	43,681	27,944	1,787,873
Additions during year	50,400	-	6,423	-	-	56,823
Disposals during year	-	-	-	-	-	-
At 30 September 2023	<u>420,996</u>	<u>1,138,130</u>	<u>213,945</u>	<u>43,681</u>	<u>27,944</u>	<u>1,844,696</u>
DEPRECIATION						
At 30 September 2022	-	-	28,606	-	27,944	56,550
Charge for the year	-	-	6,702	-	-	6,702
Depreciation on disposals	-	-	-	-	-	-
At 30 September 2023	<u>-</u>	<u>-</u>	<u>35,308</u>	<u>-</u>	<u>27,944</u>	<u>63,252</u>
NET BOOK VALUE						
At 30 September 2023	<u>420,996</u>	<u>1,138,130</u>	<u>178,637</u>	<u>43,681</u>	<u>-</u>	<u>1,781,444</u>
At 30 September 2022	370,596	1,138,130	178,916	43,681	-	1,731,323

2. DEPRECIATION

Motor vehicle is depreciated at 20% per annum. Buildings, furniture and equipment are not depreciated.

3. INSURANCE VALUATIONS

The Church's properties and contents are insured against loss by fire for the following amounts at 31 October 2023:

	£
Church and Hall – Buildings and Contents	7,061,460
Childcare Centre – Building and Contents	1,158,150

4. BASIS OF PREPARATION

The accounts have been prepared on an accrual basis. All incoming resources are included in the accounts 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. Similarly, 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 to which it relates.

THE CHURCH OF GOD AT BALLYMONEY

Northern Ireland - Charity number 108336

Annual report

Charity Registration Number: NIC 108336

The Church of God at Ballymoney

Trustee's Report

October 2022 to September 2023



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The Trustees present their report and the financial statements for the period October 2022 to September 2023.

Administrative details

Charity Name: The Church of God at Ballymoney

Charity Registration Number: NI108336

Charity address: 14 Garryduff Road
Ballymoney
BT53 7AF

Trustees: Pastor Jonathan Payne – Senior Minister
Pastor Yvonne Payne – Senior Minister
Pastor Jon Ogle – Minister (resigned August 2023)
Pastor Ken McAlees
Ivor Patterson
John McCrellis
Tom McKeown
Hilary Kyle

Bank: Danske Bank
520 Upper Newtownards Road
Belfast
BT4 3HD

Auditor: FEB Chartered Accountants
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 4BG

Structure and Governance

The Church of God at Ballymoney was first established in 1946 and is now governed by a new Constitution adopted on 26th July 2021.

The Church was first registered with the NI Charity Commission on 18th October 2021.

The Trustees manage the business of the Charity in line with the adopted Constitution, including our Guiding Principles and also in line with Charity Law. New trustees are appointed when appropriate. Suitable candidates are selected from within the membership of the Church and are considered on the basis of their skills, experience and commitment to the aims and vision of the Church.

Purposes

Our Charity's purposes are set out in the objects clause contained in the Constitution as follows:

- 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.

Nothing in the Constitution authorises 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.

Activities and Public Benefit

In planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries. We carry out our purpose by the following means:

(A) Organise weekly services and other gathering of 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 is expected to be 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 and 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 Church provides teaching and training opportunities for members, using the resources of the staff employed by the Church and also external courses and events.

(B) Assist 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 in accordance with their aims and purposes. We make donations as agreed by the leadership 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.

There is no harm flowing from our purposes. Our beneficiaries are the general public and our services and programmes are open to all sections of the community.

Any private benefit is incidental and necessary in order to further our charitable purposes.

Achievements and Performance

Our Church's Vision:

- A place where lost souls find salvation and restoration.
- A house of prayer and healing, where hurting people feel embraced.
- A fellowship that is outward looking with open arms as well as open hearts to everyone, irrespective of colour, class or creed.
- A Church where families young and old are nurtured and disciplined in a safe environment, enabling them to fulfil their God given destinies
- A body of believers who are motivated and inspired to find a need and meet it.
- To remain a Spirit filled people moving forward in unity, shining the Light of Christ throughout our Community and beyond

During 2022/2023 we continued to be a very busy Church with regular weekly activities and special events which proved to be popular with our Congregation and the local community.

We used social media to promote Church activities and events and also operated a Church WhatsApp group to facilitate those who do not use social media. We provided regular Church Newsletters which were also made available on our website ensuring the widest possible audience. The Pastoral Team continued to provide Pastoral Care to members of the Congregation through one-to-one support, counselling and hospital/home visits.

During 2022/2023 we held Church Services every Sunday morning and Sunday evening and

we also held weekly Prayer Meetings. Between September and May there was a weekly Bible Study and in June 2023 we held a special Evangelistic Crusade.

Throughout the year, extensive work was undertaken to benefit children and young people.

From September to June, our Sunday School operated each Sunday morning catering for toddlers to young people in year 12. A highlight of the Sunday School year was Super Sunday when the children were encouraged to bring a friend. During July and August, we provided Summer Sunday school for toddlers to children age seven. Our Sunday School Bus Ministry provided transport for some of the children who attended these sessions.

Between September and June, our Youth Fellowship and SOURCE for young people aged 11 to 25, met on a monthly basis. Special Youth Weekends were held in November, February and August. The programmes included fun activities, worship and Bible teaching and culminated in the Young People taking part in the Sunday Services.

We are blessed to have 244th NI Company of Girls Brigade and 3rd Ballymoney Boys' Brigade in our Church and they met weekly between September and March. Our very own the Little Beacons provides for families with boys who are not yet old enough to attend Boys' Brigade. Both Brigades celebrated their 50th anniversaries during the year with a combined Annual display.

Our weekly Happitots Parent and Toddler Group is attended by parents/carers and babies, toddlers and preschool children; the group is one of the busiest in the area. During the year a Facebook page was established which proved to be an effective tool in attracting new families.

During 2022/2023 we saw an increase in children attending Kidzone, our junior youth club. Leaflets promoting this had been shared in local primary schools and were also distributed through other areas of children's ministry within the Church.

Our well-established Kids of Promise Summer Fun Week was attended by children aged 4 to 11. Each day was filled with crafts, fun, games and Bible stories. Young people attended our M.E.R.G.E Summer Fun Week which included lots of fun activities as well as time for worship and teaching.

In terms of specific Women's Ministry, there were three very successful W.O.W! Women of Worth events held. In January 2023, the team hosted a wonderful family night complete with a play brought by the Church drama team. In May, women of all ages took part in a coastal walk and then enjoyed some fellowship and refreshments together in a local hotel. In September, ladies from right across the community came together for a night of worship and spiritual encouragement.

We held a Men's Breakfast in June, which was attended by young and old alike. As well as having the opportunity to share informal fun and fellowship, there was a time of worship and teaching.

We are blessed to have a large team of volunteers who give of their time so willingly and during 2022/2023, this equated to over 10,700 hours donated. If this is conservatively valued at the minimum wage of £10.43 per hour, the voluntary efforts equate to £111,601 for the year. All volunteers serving in Children's/Youth Ministry are vetted in line with, and operate under, our Child Protection and Safeguarding Policy.

Our Church has a heart for mission and has always placed great emphasis on demonstrating God's love in a practical way both locally and overseas. During 2022/2023, we supported the work of Reach the Unreached Ministries, we touched lives in Burkina Faso, Ukraine and Turkey in addition to responding to needs in our local community.

At our Harvest services £1,600 was raised to provide a Christmas dinner for hundreds of orphans living in Burkina Faso. The Sunday School children also gave £1,000 through their weekly offerings to help the orphans. In response to the devastating earthquake in Turkey, a special offering was collected and our Congregation donated £3,000 to help needy families.

We have a long-standing partnership with Drop Inn Ministries and provided 300 Shoeboxes, which benefitted very needy children who were impacted by the ongoing war in Ukraine.

In our local community we helped 51 families in crisis, including 124 needy children through our Cherish a Child initiative. This project enables local statutory agencies to refer vulnerable families for assistance, this ensures that we make a real difference in homes where help is most needed.

Throughout the year, there were also opportunities for inter church fellowship with other Churches of God in Ireland.

Financial review

Good governance practice is embedded in day-to-day financial management and we operate robust controls in order to fulfil all our obligations. We always seek suppliers that offer the best value for money and detailed financial records are maintained.

Our Church is funded by voluntary tithes, gifts and donations; we also avail of the HMRC Gift Aid and Gift Aid Small Donations scheme.

During 2022/2023, we undertook a number of Church fundraising activities such as our monthly Car Boot Sales, Autumn Fair and 'Maud's Pennies' collections.

Accounts for the year were independently examined by FEB Chartered Accountants in accordance with the Charities Act (Northern Ireland) 2008.

Reserve Policy

The trustees are satisfied that a figure equating to three months planned expenditure is an appropriate level of reserves at present. Balances at end of year exceed this. In the event of an unexpected financial need the Trustees are confident that the Congregation would respond accordingly.

In summary, the Trustees are confident that the Church's financial position remains sound. Generous ongoing giving from our Congregation will allow us to continue with a wide programme of services, activities, outreach and events. We will be cognizant of the financial position when agreeing spending plans for the incoming year, thus ensuring financial stability.

Future Plans

In planning our activities and events for the next year, the trustees will again give careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities help achieve our charity's purposes, and provide a benefit to the beneficiaries.

During the next financial year, we plan to refurbish our existing Church Sanctuary which will enhance both comfort and practicality, as well as giving a fresh appearance to a building that has served us well for over 50 years. We intend to worship in the Fellowship Hall while the work takes place.

Trustee Responsibilities Statement

The trustees are responsible for:

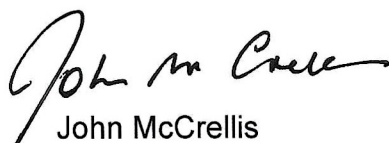
- the preparation of the Trustee's report for the Church of God at Ballymoney
- the preparation of Annual Accounts in accordance with the Charities Act (Northern Ireland) 2008 and relevant accepted accounting practice.
- the preparation of financial statements which give a true and fair view of the financial affairs and activities of the Church for the relevant period.
- adopting suitable accounting policies and applying them consistently.
- maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity.
- safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf:



Pastor Jonathan Payne

Date: 14th June 2024



John McCrellis

Date: 14th June 2024

THE CHURCH OF GOD AT BALLYMONEY

Northern Ireland - Charity number 108336

Annual return

THE CHURCH OF GOD AT BALLYMONEY
INDEPENDENT EXAMINERS REPORT
YEAR ENDED 30 SEPTEMBER 2023

I report to the trustees on my examination of the financial statements of The Church of God at Ballymoney ('the club charity') for the year ended 30 September 2023.

Responsibilities and basis of report

As the trustees of the club charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your club charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the club charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Michael Flannigan FCA
Independent Examiner

Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG