

**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

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26 Linenhall Street  
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BT2 8BG

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

	2023 £	2022 £
<b>INCOME</b>		
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>
<b>EXPENDITURE</b>		
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
<b>TOTAL EXPENSES</b>	<u>279,443</u>	<u>241,048</u>
<b>NET SURPLUS FOR YEAR</b>	<u>128,685</u>	<u>182,068</u>
 <b>NET SURPLUS FOR YEAR, ALLOCATED:-</b>		
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 £
<b>FIXED ASSETS</b>			
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>
<b>CURRENT ASSETS</b>			
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>
<b>LESS: CURRENT LIABILITIES</b>			
Sundry Creditors		(7,254)	(5,172)
		<u>924,842</u>	<u>846,278</u>
<b>NET CURRENT ASSETS</b>			
		<u>924,842</u>	<u>846,278</u>
<b>NET ASSETS</b>		<u>2,706,286</u>	<u>2,577,601</u>
<b>FINANCED BY:-</b>			
<b>CAPITAL FUND</b>			
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>
<b>ACCUMULATED SURPLUS</b>			
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>
<b>TOTAL FUNDS</b>		<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 & Buildings	Childcare Centre & Car Park £	Church Furnishings & Equipment £	Childcare Furnishings and Equipment £	Motor Vehicle	Total £
<b>COST</b>						
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	-	-	-	-	-	-
<b>At 30 September 2023</b>	<b>420,996</b>	<b>1,138,130</b>	<b>213,945</b>	<b>43,681</b>	<b>27,944</b>	<b>1,844,696</b>
<b>DEPRECIATION</b>						
At 30 September 2022	-	-	28,606	-	27,944	56,550
Charge for the year	-	-	6,702	-	-	6,702
Depreciation on disposals	-	-	-	-	-	-
<b>At 30 September 2023</b>	<b>-</b>	<b>-</b>	<b>35,308</b>	<b>-</b>	<b>27,944</b>	<b>63,252</b>
<b>NET BOOK VALUE</b>						
<b>At 30 September 2023</b>	<b>420,996</b>	<b>1,138,130</b>	<b>178,637</b>	<b>43,681</b>	<b>-</b>	<b>1,781,444</b>
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.