

Newtownbreda Baptist Church

Northern Ireland · Charity number 109072

Details

Status	Received
Registered	2022-10-21
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Newtownbreda Baptist Church 43 Newtownbreda Road Belfast Bt8 7bq BT8 7BQ
Phone	028 9557 5085
Email	office@newtownbredabaptist.com
Website	https://newtownbredabaptist.com/

Activities

Purposes: The main charitable purpose of the church is the advancement of the Christian faith according to the teachings of Scripture, the Doctrinal Statement and Baptist principles

What the charity does: The advancement of religion

How the charity works: Religious activities

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£837,898	£702,659	£-4,549	10

Trustees

Name	Role	Appointed
Mr Andrew Courtney		
Mr Brian Davison		
Mr Graeme Leeburn		
Mr John Robinson		
Mr Jonathan Wright		
Mr Paul Murphy		
Mr Stephen Wright		
Mr Tim Bennett		
Sam Haighton		

Newtownbreda Baptist Church

Northern Ireland - Charity number 109072

Accounts

Charity registration number 109072 (Northern Ireland)

NEWTOWNBRED A BAPTIST CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

NEWTOWNBRED A BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Graeme Leeburn Sam Haighton Brian Davison John Robinson Andrew Courtney Jonny Wright Pablo Murphy Stephen Wright
Charity number	109072
Auditor	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast Co. Antrim BT1 3LP
Bankers	Danske Bank Donegall Square West Belfast Co. Antrim Northern Ireland BT1 6JS

NEWTOWNBREDA BAPTIST CHURCH

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NEWTOWNBRED A BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document.

Objectives and activities

Newtownbreda Baptist Church was founded 60 years ago, as a small group of believers met in an upper room at the Inns Shops and began to pray over the Newtownbreda Area. The church met for many years on School Road, and then moved location to Newtownbreda Road back in 1979. Today Newtownbreda is known as church full of life, and it seeks to be a church that loves Jesus first, going deep in our relationship with him, and wide in our impact for God. We believe that God has placed us in this community and city "for such a time as this". Belfast as a city has been known all over the world for its divided past. We dream of a day when this city is reconciled to God and the activity of God in this city becomes headline news across the world. We believe God can and will use the local church to impact the city and that indeed "greater things are yet to come in this city". You are so welcome to join us as we gather each Sunday to go deeper in our love for Christ, and encourage one another to go wider in our impact for Him.

Our vision 'God is calling us to go DEEP AND WIDE. Deep into intimacy, the word, the spirit & Community. Wide on Mission 24/7, with courage & faith, living with a kingdom mindset, bringing hope and life to Breda, Belfast and Beyond.'

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

Achievements and performance

The net incoming resources for the year amounted to £135,239, of which £72,279 is attributable to unrestricted reserves and £62,960 is attributable to restricted reserves which now stand at £243,699. Unrestricted reserves now stand at £2,470,547.

To achieve its objectives Newtownbreda Baptist Church holds Sunday services of worship, provides a variety of other meetings for members and guests, and teaches its members how to serve and glorify God.

Public Benefit

The Trustees' believe that the public benefits from its Sunday services and weekly activities in the education on how to serve and glorify God.

Financial review

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

NEWTOWNBREDA BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The Trustees who served during the year were:

Graeme Leeburn
Sam Haighton
Brian Davison
John Robinson
Andrew Courtney
Jonny Wright
Pablo Murphy
Stephen Wright

Statement of Trustees' responsibilities

The trustees are required to prepare the Annual Report and financial statements for each financial year, which give a true and fair view of the state of the affairs and of the surplus or deficit of the Church for that year and have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice. In preparing these the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in business.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



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Graeme Leeburn

Trustee

Dated:

28.10.25

NEWTOWNBRED A BAPTIST CHURCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NEWTOWNBRED A BAPTIST CHURCH

Opinion

We have audited the financial statements of Newtownbred A Baptist Church (the 'Charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

NEWTOWNBREDA BAPTIST CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWTOWNBREDA BAPTIST CHURCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts and Reports Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

NEWTOWNBRED A BAPTIST CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWTOWNBRED A BAPTIST CHURCH

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

NEWTOWNBRED A BAPTIST CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWTOWNBRED A BAPTIST CHURCH

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 65 of the Charities Act (NI) 2008. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of HM Chartered Accountants

28/10/2025
.....

Chartered Accountants
Statutory Auditor

6th Floor East Tower
Lanyon Plaza
8 Lanyon Place
Belfast
Co. Antrim
BT1 3LP

HM Chartered Accountants is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

NEWTOWNBRED A BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	712,512	66,976	779,488	680,305	45,432	725,737
Charitable activities	4	51,477	6,933	58,410	45,902	5,600	51,502
Total income		<u>763,989</u>	<u>73,909</u>	<u>837,898</u>	<u>726,207</u>	<u>51,032</u>	<u>777,239</u>
Expenditure on:							
Charitable activities	5	570,710	131,949	702,659	501,668	145,655	647,323
Total expenditure		<u>570,710</u>	<u>131,949</u>	<u>702,659</u>	<u>501,668</u>	<u>145,655</u>	<u>647,323</u>
Net income/(expenditure)		193,279	(58,040)	135,239	224,539	(94,623)	129,916
Transfers between funds		(121,000)	121,000	-	(123,100)	123,100	-
Net movement in funds	7	72,279	62,960	135,239	101,439	28,477	129,916
Reconciliation of funds:							
Fund balances at 1 January 2024		2,398,268	180,739	2,579,007	2,296,829	152,262	2,449,091
Fund balances at 31 December 2024		<u>2,470,547</u>	<u>243,699</u>	<u>2,714,246</u>	<u>2,398,268</u>	<u>180,739</u>	<u>2,579,007</u>

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

NEWTOWNBREDA BAPTIST CHURCH

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		2,043,131		1,682,834
Current assets					
Debtors	12	102,375		52,518	
Cash at bank and in hand		573,289		855,043	
		675,664		907,561	
Creditors: amounts falling due within one year	13	(4,549)		(11,388)	
Net current assets			671,115		896,173
Total assets less current liabilities			2,714,246		2,579,007
The funds of the Charity					
Restricted income funds	14		243,699		180,739
Unrestricted funds	15		2,470,547		2,398,268
			2,714,246		2,579,007

The financial statements were approved by the Trustees on 28-10-25



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Graeme Leeburn
Trustee

NEWTOWNBRED A BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Newtownbreda Baptist Church is a charity based in Northern Ireland.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

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

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

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

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods and services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and these incurred in trading activities that raise funds.

NEWTOWNBREDA BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

Fixtures and fittings	10% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

NEWTOWNBRED A BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity’s contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the Charity’s accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NEWTOWNBREDA BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	683,919	66,976	750,895	659,637	45,432	705,069
Other	28,593	-	28,593	20,668	-	20,668
	<u>683,919</u>	<u>66,976</u>	<u>750,895</u>	<u>659,637</u>	<u>45,432</u>	<u>705,069</u>
Donations and gifts						
Collections	253,281	-	253,281	246,318	-	246,318
Gift Aid donations	326,443	-	326,443	308,132	-	308,132
Gift Aid rebate	104,195	-	104,195	105,187	-	105,187
Other designated donations	-	66,976	66,976	-	45,432	45,431
	<u>683,919</u>	<u>66,976</u>	<u>750,895</u>	<u>659,637</u>	<u>45,432</u>	<u>705,069</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Analysed by fund						
Other income	51,477	-	51,477	45,902	-	45,902
Charitable rental income	-	6,933	6,933	-	5,600	5,600
	<u>51,477</u>	<u>6,933</u>	<u>58,410</u>	<u>45,902</u>	<u>5,600</u>	<u>51,502</u>

NEWTOWNBRED A BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Pastoral, children and youth	73,359	53,436
Evangelism & discipleship	12,179	14,625
Local community	15,629	16,082
General	130,987	144,756
Missions	125,648	134,946
	<u>357,802</u>	<u>363,845</u>
Share of support and governance costs (see note 6)		
Support	342,157	280,778
Governance	2,700	2,700
	<u>702,659</u>	<u>647,323</u>
Analysis by fund		
Unrestricted funds	570,710	501,668
Restricted funds	131,949	145,655
	<u>702,659</u>	<u>647,323</u>

6 Support costs

	Support costs £	Governance costs £	2024 Support costs		Governance costs £	2023 £
	£	£	£	£	£	£
Staff costs	297,791	-	297,791	241,866	-	241,866
Depreciation	35,515	-	35,515	29,183	-	29,183
Staff expenses	8,850	-	8,850	9,728	-	9,728
Governance	-	2,700	2,700	-	2,700	2,700
	<u>342,157</u>	<u>2,700</u>	<u>344,857</u>	<u>280,778</u>	<u>2,700</u>	<u>283,478</u>
Analysed between						
Charitable activities	<u>342,157</u>	<u>2,700</u>	<u>344,857</u>	<u>280,778</u>	<u>2,700</u>	<u>283,478</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	2,700	2,700
Depreciation of owned tangible fixed assets	35,515	29,183
	<u>38,215</u>	<u>31,883</u>

NEWTOWNBREDA BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Trustees

Three of the Trustees received remuneration amount to £125,047 (2023: £98,300) during the year for their duties as employees.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	10	10
	<u>10</u>	<u>10</u>
Employment costs	2024	2023
	£	£
Wages and salaries	297,792	241,867
	<u>297,792</u>	<u>241,867</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	98,815	91,075
	<u>98,815</u>	<u>91,075</u>

Key management personnel comprise the Executive Pastor and the Lead Pastor.

10 Taxation

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

NEWTOWNBRED A BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	1,500,000	291,829	1,791,829
Additions	332,494	63,318	395,812
At 31 December 2024	1,832,494	355,147	2,187,641
Depreciation and impairment			
At 1 January 2024	-	108,995	108,995
Depreciation charged in the year	-	35,515	35,515
At 31 December 2024	-	144,510	144,510
Carrying amount			
At 31 December 2024	1,832,494	210,637	2,043,131
At 31 December 2023	1,500,000	182,834	1,682,834

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	102,375	52,518

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	282	2,107
Other creditors	1,567	1,181
Accruals and deferred income	2,700	8,100
	4,549	11,388

NEWTOWNBRED A BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Restricted funds

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

	Movement in funds				
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Missions	57,200	15,138	(119,212)	121,000	74,126
Building fund	35,278	6,933	-	-	42,211
Designated In/Out funds	88,261	51,838	(12,737)	-	127,362
	<u>180,739</u>	<u>73,909</u>	<u>(131,949)</u>	<u>121,000</u>	<u>243,699</u>

15 Unrestricted funds

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

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	<u>2,398,268</u>	<u>763,989</u>	<u>(570,710)</u>	<u>(121,000)</u>	<u>2,470,547</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	<u>2,296,829</u>	<u>726,207</u>	<u>(501,668)</u>	<u>(123,100)</u>	<u>2,398,268</u>

16 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:						
Tangible assets	2,043,131	-	2,043,131	1,682,834	-	1,682,834
Current assets/(liabilities)	427,416	243,699	671,115	715,434	180,739	896,173
	<u>2,470,547</u>	<u>243,699</u>	<u>2,714,246</u>	<u>2,398,268</u>	<u>180,739</u>	<u>2,579,007</u>

NEWTOWNBRED A BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Related party transactions

Trustees' remuneration and expenses are detailed in note 8. Remuneration and expenses paid to trustees relates solely to their duties as employees. These were the only related party transactions in the year ended 31st December 2024.

Newtownbreda Baptist Church

Northern Ireland - Charity number 109072

Accounts

Charity registration number 109072

NEWTOWNBRED A BAPTIST CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

NEWTOWNBRED A BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Graeme Leeburn
Sam Haighton
Brian Davison
John Robinson
Andrew Courtney
Jonny Wright
Pablo Murphy
Stephen Wright

Charity number

109072

Auditor

Harbinson Mulholland
Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Bankers

Danske Bank
Donegall Square West
Belfast
Co. Antrim
Northern Ireland
BT1 6JS

NEWTOWNBREDA BAPTIST CHURCH

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NEWTOWNBRED A BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document.

Objectives and activities

Newtownbred A Baptist Church was founded 60 years ago, as a small group of believers met in an upper room at the Inns Shops and began to pray over the Newtownbred A Area. The church met for many years on School Road, and then moved location to Newtownbred A Road back in 1979. Today Newtownbred A is known as church full of life, and it seeks to be a church that loves Jesus first, going deep in our relationship with him, and wide in our impact for God. We believe that God has placed us in this community and city "for such a time as this". Belfast as a city has been known all over the world for its divided past. We dream of a day when this city is reconciled to God and the activity of God in this city becomes headline news across the world. We believe God can and will use the local church to impact the city and that indeed "greater things are yet to come in this city". You are so welcome to join us as we gather each Sunday to go deeper in our love for Christ, and encourage one another to go wider in our impact for Him.

Our vision 'God is caling us to go DEEP AND WIDE. Deep into intimacy, the word, the spirit & Community. Wide on Mission 24/7, with courage & faith, living with a kingdom mindset, bringing hope and life to Bred A, Belfast and Beyond.'

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

Achievements and performance

The net incoming resources for the year amounted to £129,916, of which £101,439 is attributable to unrestricted reserves and £28,477 is attributable to restricted reserves which now stand at £180,739. Unrestricted reserves now stand at £2,398,268.

To achieve its objectives Newtownbred A Baptist Church holds Sunday services of worship, provides a variety of other meetings for members and guests, and teaches its members how to serve and glorify God.

Public Benefit

The Trustees' believe that the public benefits from its Sunday services and weekly activities in the education on how to serve and glorify God.

Financial review

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

NEWTOWNBREDA BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The Trustees who served during the year were:

Graeme Leeburn

David Gordon

Sam Haighton

Brian Davison

John Robinson

Andrew Courtney

Jonny Wright

Pablo Murphy

Stephen Wright

Statement of Trustees' responsibilities

The trustees are required to prepare the Annual Report and financial statements for each financial year, which give a true and fair view of the state of the affairs and of the surplus or deficit of the Church for that year and have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice. In preparing these the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in business.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Graeme Leeburn

Trustee

Dated: 29/10/24

NEWTOWNBRED A BAPTIST CHURCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NEWTOWNBRED A BAPTIST CHURCH

Opinion

We have audited the financial statements of Newtownbreda Baptist Church (the 'Charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (NI) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

NEWTOWNBREDA BAPTIST CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWTOWNBREDA BAPTIST CHURCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

NEWTOWNBRED A BAPTIST CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWTOWNBRED A BAPTIST CHURCH

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

NEWTOWNBREDA BAPTIST CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWTOWNBREDA BAPTIST CHURCH

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 65 of the Charities Act (NI) 2008. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland

29/10/2024

.....

Chartered Accountants
Statutory Auditor

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Harbinson Mulholland is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

NEWTOWNBRED A BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	680,305	45,432	725,737	638,558	192,076	830,634
Charitable activities	4	45,902	5,600	51,502	19,682	4,569	24,251
Total income		<u>726,207</u>	<u>51,032</u>	<u>777,239</u>	<u>658,240</u>	<u>196,645</u>	<u>854,885</u>
Expenditure on:							
Charitable activities	5	501,668	145,655	647,323	448,603	140,970	589,573
Total expenditure		<u>501,668</u>	<u>145,655</u>	<u>647,323</u>	<u>448,603</u>	<u>140,970</u>	<u>589,573</u>
Net income/(expenditure)		<u>224,539</u>	<u>(94,623)</u>	<u>129,916</u>	<u>209,637</u>	<u>55,675</u>	<u>265,312</u>
Transfers between funds		(123,100)	123,100	-	(26,913)	26,913	-
Net movement in funds	7	<u>101,439</u>	<u>28,477</u>	<u>129,916</u>	<u>182,724</u>	<u>82,588</u>	<u>265,312</u>
Reconciliation of funds:							
Fund balances at 1 January 2023		<u>2,296,829</u>	<u>152,262</u>	<u>2,449,091</u>	<u>2,114,105</u>	<u>69,674</u>	<u>2,183,779</u>
Fund balances at 31 December 2023		<u><u>2,398,268</u></u>	<u><u>180,739</u></u>	<u><u>2,579,007</u></u>	<u><u>2,296,829</u></u>	<u><u>152,262</u></u>	<u><u>2,449,091</u></u>

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

NEWTOWNBREDA BAPTIST CHURCH

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,682,834		1,688,369
Current assets					
Debtors	12	52,518		108,319	
Cash at bank and in hand		855,043		665,352	
		907,561		773,671	
Creditors: amounts falling due within one year	13	(11,388)		(12,948)	
Net current assets			896,173		760,723
Total assets less current liabilities			<u>2,579,007</u>		<u>2,449,092</u>
Income funds					
Restricted funds	14		180,739		152,262
Unrestricted funds			2,398,268		2,296,829
			<u>2,579,007</u>		<u>2,449,091</u>

The financial statements were approved by the Trustees on29/10/24



.....
Graeme Leeburn
Trustee

NEWTOWNBRED A BAPTIST CHURCH

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

1 Accounting policies

Charity information

Newtownbreda Baptist Church is a charity based in Northern Ireland.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

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

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

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

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods and services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and these incurred in trading activities that raise funds

NEWTOWNBREDA BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

Fixtures and fittings	10% straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

NEWTOWNBRED A BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NEWTOWNBRED A BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	659,637	45,432	705,069	626,121	192,076	818,197
Legacies receivable	-	-	-	459	-	459
Other	20,668	-	20,668	11,978	-	11,978
	<u>680,305</u>	<u>45,432</u>	<u>725,737</u>	<u>638,558</u>	<u>192,076</u>	<u>830,633</u>
Donations and gifts						
Collections	246,318	-	246,318	231,208	-	231,208
Gift Aid donations	308,132	-	308,132	284,696	-	284,696
Gift Aid rebate	105,187	-	105,187	110,218	-	110,218
Other designated donations	-	45,432	45,432	-	192,076	192,074
	<u>659,637</u>	<u>45,432</u>	<u>705,069</u>	<u>626,121</u>	<u>192,076</u>	<u>818,197</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Analysed by fund						
Other income	45,902	-	45,902	19,682	-	19,682
Charitable rental income	-	5,600	5,600	-	4,569	4,569
	<u>45,902</u>	<u>5,600</u>	<u>51,502</u>	<u>19,682</u>	<u>4,569</u>	<u>24,251</u>

NEWTOWNBRED A BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	2023 £	2022 £
Pastoral, children and youth	53,436	47,760
Evangelism & discipleship	14,625	20,696
Local community	16,082	12,026
General	144,756	128,816
Missions	134,946	139,344
	<u>363,845</u>	<u>348,642</u>
Share of support costs (see note 6)	280,778	238,230
Share of governance costs (see note 6)	2,700	2,700
	<u>647,323</u>	<u>589,572</u>
Analysis by fund		
Unrestricted funds	501,668	448,602
Restricted funds	145,655	140,970
	<u>647,323</u>	<u>589,572</u>

6 Support costs

	Support costs £	Governance costs £	2023 Support costs		Governance costs £	2022 £
			£	£		
Staff costs	241,866	-	241,866	178,360	-	178,360
Depreciation	29,183	-	29,183	26,818	-	26,818
Staff expenses	9,728	-	9,728	33,051	-	33,051
Governance	-	2,700	2,700	-	2,700	2,700
	<u>280,778</u>	<u>2,700</u>	<u>283,478</u>	<u>238,230</u>	<u>2,700</u>	<u>240,930</u>
Analysed between						
Charitable activities	<u>280,778</u>	<u>2,700</u>	<u>283,478</u>	<u>238,230</u>	<u>2,700</u>	<u>240,930</u>

7 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	2,700	2,700
Depreciation of owned tangible fixed assets	29,183	26,818
	<u>2,700</u>	<u>26,818</u>

NEWTOWNBRED A BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Trustees

Three of the Trustees received remuneration amount to £125,047 (2023: £98,300) during the year for their duties as employees.

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	10	10
	<u>10</u>	<u>10</u>
Employment costs	2023	2022
	£	£
Wages and salaries	241,867	178,361
	<u>241,867</u>	<u>178,361</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2023	2022
	£	£
Aggregate compensation	91,075	65,829
	<u>91,075</u>	<u>65,829</u>

Key management personnel comprise the Executive Pastor and the Lead Pastor.

10 Taxation

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

NEWTOWNBRED A BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2023	1,500,000	268,181	1,768,181
Additions	-	23,648	23,648
At 31 December 2023	1,500,000	291,829	1,791,829
Depreciation and impairment			
At 1 January 2023	-	79,812	79,812
Depreciation charged in the year	-	29,183	29,183
At 31 December 2023	-	108,995	108,995
Carrying amount			
At 31 December 2023	1,500,000	182,834	1,682,834
At 31 December 2022	1,500,000	188,369	1,688,369

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	52,518	108,319

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,107	6,643
Other creditors	1,181	905
Accruals and deferred income	8,100	5,400
	11,388	12,948

NEWTOWNBREDA BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Restricted funds

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

	Movement in funds				
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Missions	37,602	28,817	(132,319)	123,100	57,200
Building fund	29,678	5,600	-	-	35,278
Designated In/Out funds	84,982	16,615	(13,336)	-	88,261
	<u>152,262</u>	<u>51,032</u>	<u>(145,655)</u>	<u>123,100</u>	<u>180,739</u>

15 Unrestricted funds

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

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	<u>2,296,829</u>	<u>726,207</u>	<u>(501,668)</u>	<u>(123,100)</u>	<u>2,398,268</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	<u>2,114,105</u>	<u>658,240</u>	<u>(448,603)</u>	<u>(26,913)</u>	<u>2,296,829</u>

16 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 December 2023 are represented by:						
Tangible assets	1,682,834	-	1,682,834	1,688,369	-	1,688,369
Current assets/(liabilities)	715,434	180,739	896,173	608,460	152,262	760,722
	<u>2,398,268</u>	<u>180,739</u>	<u>2,579,007</u>	<u>2,296,829</u>	<u>152,262</u>	<u>2,449,091</u>

NEWTOWNBRED A BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Related party transactions

Trustees' remuneration and expenses are detailed in note 8. Remuneration and expenses paid to trustees relates solely to their duties as employees. These were the only related party transactions in the year ended 31st December 2023.

Newtownbreda Baptist Church

Northern Ireland - Charity number 109072

Annual report



The Trustees present their annual reports and financial statements for the year ending 31st December 2023.

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

Reference and administrative details:

The registered name of the charity:

Newtownbreda Baptist Church.

Principle address:

43 Newtownbreda Road, Belfast, BT8 7BQ.

Charity registration number:

NIC 109072 (as of October 2022).

Auditor:

Harbinson Mulholland Accountants, Centre Point, 24 Ormeau Ave, Belfast, BT2 8HS.

Bankers:

Danske Bank UK, Donegall Square W, Belfast, BT1 6JS.

Solicitors:

Johnstons Law Firm, 50-56 Wellington Place, Belfast, BT1 6GF.

Structure, governance and management.

NBC is a charity registered with the Charities Commission as an Unincorporated Association. It is governed by its constitution (dated 6th April 2022), a document that the Trustees have undertaken to *“review every five years to ensure that it is still ‘fit for purpose’ in relation to the life, work, and witness of the church.”* (9.2 NBC Church Constitution).

The Charity completed registration with the Charities Commission for Northern Ireland on 21st October 2022 under the reference NIC109072. As of 31st December 2023 we had a membership of 439 people as well as approximately 700 more regular attendees.

The Board of Trustees administers the charity. They meet at least 3 times a per year and are familiar with their responsibilities as Trustees as per the NBC Constitution and the Charities Commission NI.



Trustees:

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

Mr Paul (Pablo) Murphy
Mr Samuel Haighton (Secretary)
Mr Jonathan Wright
Mr Brian Davison
Mr John Robinson
Mr Stephen Wright
Mr David Gordon (resigned 18th October 2023)
Mr Andrew Courtney (Chair)
Mr Graeme Leeburn (Treasurer)

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

Objectives and activities:

Newtownbreda Baptist (NBC) was established in 1954. It is a local church situated in South Belfast made up of people of all ages, from all backgrounds. We are dedicated to loving God, sharing the “Good News” of Jesus Christ, and caring for people. Our mission is “to go **DEEPER** into intimacy with Him and **WIDER** in impact into His world”. This is our unique way to fulfil the Great Commission; to make disciples of all nations in **Breda, Belfast, and beyond.**

Since its formation 70 years ago, NBC has sought to be a place that faithfully teaches the Word of God and encourages all who come through its door to become wholly, devoted followers of Jesus Christ. As a result of that, we want to be authentic ambassadors of Christ in our community who live lives “worthy of the call”. NBC seeks to be a safe place where all people have the opportunity to be real about their struggles in order to receive help and support as they go through all the ups and downs of life. Our leadership, staff, and volunteers are dedicated to fulfilling our mission of **Deep & Wide** and do so through an incredible number of ways, examples of which you can see below.

Deep (into intimacy with God) – Benefit to our members and adherents:

Sunday services:

NBC has 3 services each Sunday – 9:15am, 11am, 7pm. Each Sunday we typically have around 1000 – 1200 attending over the 3 services. This is our main time for worshipping God and listening to His Word proclaimed. Whilst not the only way, we believe these gatherings are the most fundamental way we build up the body of Christ at NBC.



Baptism:

Baptism is hugely significant in the spiritual growth of Christians. Whilst it's not a Biblical requirement for Salvation, it is nonetheless a Biblical obligation in respect to discipleship. NBC baptised 29 people in 2023.

Lifegroups:

Lifegroups run on the 2nd and 4th weeks of the month. We have 21 groups comprising of around 400 people, male and female, 18+. The vast majority of Lifegroups run on Wednesday evenings for 2 hours, but some can run at various times of the week depending on the times that suit the members within a particular group. Each evening consists of a time for community followed by Bible study and prayer.

Discipleship courses:

Another intentional way we help to meet the objective of helping people to encounter God more deeply is through discipleship courses. We have various courses that we can run throughout the year ranging from 2 weeks to 10 weeks depending on the course.

Intentional prayer times:

Prayer is crucial to the life of NBC. Our Wednesday nights are our main focus but not exclusively. Encounter runs on the first Wednesday evening of each month and last for about an hour and a half. It's a chance for the NBC family to come together to praise God and earnestly pray into different issues concerning Breda, Belfast, and Beyond. The third Wednesday of each month is set aside for people to come and pray at any time for one hour between 7am that morning until 7am the following morning. That Wednesday evening, we also have an hour focusing on prayer for our missionaries as well as a chance after that to meet for more prayer and worship. Along with all of this, we have a dedicated team of people who are committed to praying for the needs of people every day of the week.

Pastoral care:

This area of ministry is huge at NBC. We have a dedicated team of people who work tirelessly to care for the needs of all those who are facing difficulties of any sort. Everything from bereavement and family issues to health or financial issues, creating opportunities for the team to serve every day right across all areas of church life.

Weekends away:

At various time of the year, we have residential weekends for children and youth. We also do these for men and women but not necessarily every year. This is a chance to intentionally grow in our relationships together and also to teach each of these groups in a way that is bespoke to them.

All of this and more, enables us to fulfil our objectives of going “**deeper into intimacy with Him.**”



Wide (in impact into His world) – Public Benefit:

The opportunities for public benefit are almost unlimited. As a registered charity we take extremely seriously our obligation to fulfil the requirement by the Charities Commission to be an organisation that provides a benefit, not only to the community in which we are placed, but also to the wider public in Belfast and beyond that, across the world. What follows are some of the ways in which NBC as endeavoured to meet this aspect of our mission.

Weekly Ministries - (Generally Term time):

Children's Work:

Trekkers:

This runs every Friday night from 7PM - 8PM during term time for children from P1 - P4. We typically have around 75-80 Children each Friday night and it is facilitated by a team of 20 Leaders.

Friday Night Live:

Every Friday night from 7:30PM - 9PM. This is for children from P5 - P7 and there are around 90 Children each week lead by a team of 15 Leaders.

Campaigners:

This is a uniformed organisation that runs every Monday night for boys and every Tuesday night for girls. The age ranges from P1 - P7. There are currently around 20 Children each week served by 9 Leaders.

Parents & Tots:

Each Friday morning from 10:30am - 12pm. P&T's is for children from newborn to preschool age and there are approximately 75 children attend each week each with one or maybe two parents/guardians. It is facilitated by a team of 12 Leaders.

Youth Work:

Breakout:

Established over 40 years ago and still going strong today, Breakout caters for young people from Year 8 - Year 14. It runs from 8:30pm - 10:30pm and typically has around 100 young people each Friday night from our own community in Newtownbreda but also young people from the wider Belfast area. Every week, we use our own church bus to organise pick-ups for young people in the Braniel estate to be able to attend Breakout and also leave them back home. Breakout is run by a team of 20 leaders.



The Village:

The Village is our community shop. Whilst we serve all types of coffee and tea along with a selection of tray bakes, we don't actually charge but rather allow people to give of their own free will if they decide to, otherwise it's completely free. This really has become such a hub for folks from Newtownbreda village and beyond, some of whom visit every single day we are open. It is presently run solely by volunteer staff (around 30 people) from NBC and has been a roaring success. Below are some of the things we currently run throughout the week all of which is totally open to the community.

Monday evenings: Second Monday, Have a Go Art Group with 20 + attending, majority non church. (term time)
Third Monday: Craft Pod, mainly church but more community arranging 20+ (term time)
Last Monday, Prodigal prayer meeting to support those who want to encourage prayer for adult, children, and family members 6.
Weds morning, Garden Green Team, 12+ (also Thursday pm Summer)
Couch to 5k Summer (seasonal)
The Chosen Outreach (Tuesdays for 4 weeks pm) 12/15
Garden hosts monthly workshops with Ashvale Nursery (15+leaders), Annual Garden badge work Campaigners and parent's night.
Spring/ Summer Inquiries for local companies to have staff day in garden. (Graham's Construction/ Liberty)
Garden Open Day (April / May +100 visitors)
Youth Workdays (Saintfield Rd Presbyterian young people 20)
Christian Sustainable Farming group hosted by Village with garden Tour. (Autumn 23)20+
Eden Project Winter Meet up (hosted by the Village with Garden Tour)20+

Sustainable Saturdays throughout the Year promoting Recycling, Textile Mending and Seasonal Crafts, (recent £1500 through Breda Community Association from DAERA for Textile Mending running 7 workshops in the Village) and expanding to local schools (2) (100 people reached so far).

Local residents meeting (annual March) (12+)
2x inquiries for Community Service Days in Spring/ Summer for local companies to have staff day in garden.
4 x Community Forum with Council/ Police/ local schools/ church/ youth (15)
Sports Week, Village used by team to reach parents.
CSSM week, Village is used am/ pm.
Also, Garden delivers gardening activity as an annual CSSM event.
Sea swimming group from our Village customers...Spring to Autumn. weekly 6/8 people.



Courses @ The Village

English Classes.

This year we have 2 classes (Intermediate and Advanced) 4 teachers in total (2 at each class) at present there are 6 Ukrainians, 2 Iranians and 1 Syrian. Last year we also had 1 Indian, 2 Chinese, 2 Iranians, 1 Somalian, 2 Kurds, and 3 other Ukrainians. They have either moved away or are enrolled in official language classes which we encourage them to do.

In brief - At present - 4 teachers and 9 English as Second Language (ESL) attendees

Total since classes began, we have had 10 teachers involved.
and 20 regular ESL attendees

Griefshare:

A 10-week program run on Tuesday evenings from 7:30pm - 9:30pm to support people of all ages who have suffered bereavement. It generally attracts around 6-10 people each time and is organised and run by 6 trained and experienced volunteers.

Stauros Addiction Support Group:

Meeting once a month, this groups seeks to support folks struggling with all types of addictions, primarily alcohol and drug addiction. Organised and run by Stauros Addiction support group, with four fully trained and experienced full-time workers. Around 6-10 people attend each night.

After schools with Dreamscheme:

This is a work in partnership with Dreamscheme, a local youth organisation very much affiliated to NBC. Runs each Monday afternoon (term time) and attracts around 15 children from the local secondary school in order to get help with either school issues or personal issues.

We also partner with Dreamscheme in organising 2-3 community workdays each year for young people. These days consist of encouraging the young people to tidy the neighbourhood by litter picking, removal of graffiti etc.

Special Events:

We have a number of special events that we run throughout the year, over and above the week-to-week ministries.

Easter Community Event:

A community children's event for 0 - P7 that runs each year on Good Friday for 2 hours. Bouncy castles, face painting, indoor sports, crafts, BBQ, etc all run by a team of around 30 volunteers accommodating approximately 350 children and adults.



Sports Camp:

Sports Camp has been running now for 9 years and runs usually the first week in July (Monday - Friday). It is run from the sports pitches in the local secondary school (Breda Academy) and it is for children who are aged 4-12 years old. It has two seasons each day, the first running from 9:30am - 11am and the second running from 11:30AM - 1PM. Sport Camp usually facilitates over 400 children each day and is organised and run by our Full Time Children's Worker along with a team of 3 Senior Leaders and a team of almost 100 volunteers from NBC. As well as the main Camp at Breda Academy, we also have a Mini Camp and Crèche organised and run from our own facilities at NBC for children aged 0-3 years old, whose parents are volunteering at Sports Camp and for others in the community who want to avail of this. Hospitality is run from our Village Shop which is open each day that Sports Camp runs and serves tea/coffee and traybake. This whole event is run completely free of charge and is funded by the generosity of the members and friends of NBC.

Camp Sonshine:

Camp Sonshine is the jewel in the crown of Newtownbreda Youth Ministries. Founded in 2002, this camp has been running for 21 years now and has literally touched the lives of thousands of teenagers over those years. It is based in different schools on or around the north coast e.g.: Coleraine, Limavady, Bushmills, etc. We normally have around 120 young people from Year 8 - Year 14. It is led by a team of 3 senior leaders with a further 70-80 leaders who bring their own gifting or experience to the Camp and make the whole thing happen. The bulk of the team work directly with the young people while other function in teams with specific responsibility such as logistics and catering. The Camp even has its own medical team comprising of fully qualified doctors, nurses, pharmacists, and dentists all of whom take time off work to attend the Camp each year.

Fall Festival:

This runs every 2-3 years as an alternative to Halloween for young children pre-primary and primary school age. Great fun and games with a chance for everyone to dress up in a non-scary way. A brilliant evening that accommodates over 300 children and adults.

Bethlehem Village:

Running every three years, this event transforms that whole NBC site into first century Bethlehem. People can come visit and hear the complete story of that first Christmas told by actors fully dressed inauthentic first century Middle Eastern costumes. This event is on a huge scale and takes dozens of volunteers to set up, set down and run the whole event in between. It also attracts over 1000 people each time it runs over a day and a half.

Community Support Work:

Tutorial Support for GCSE, 'A' Level & SEAG:

This is a new venture to offer extra tuition for young people and children as they approach either GCSE's "A Levels" or primary school children as they face the transfer



test. Not all families can afford extra tuition fees so around 15 professional teachers (secondary and primary) teaching all different subjects from Maths, science, technology, RE, English etc, will meet with all kids who sign up for extra help with different subjects all for free. This is an unbelievable resource that will make such a difference to so many children.

The Ark:

Newtownbreda Child Contact Centre (NCCC) is a safe and neutral place that can support your family when separation occurs. Primarily, it is a space where parents who do not live with their children can spend time with them. Our Child Contact Centre is a member of the [Northern Ireland Network of Child Contact Centres](#) The centre was established in 2019 and uses the facilities within Newtownbreda Baptist Church. It is overseen and organised by a senior Co Ordinator, two coordinators and a team of 15 others, all fully trained volunteers.

Sustain Food Bank:

Sustain runs each Wednesday right throughout the year from 10:30am to 12:30pm. It supplies non-perishable food items and other household items to folks who are in need. It works on a referral basis from organisations such as social services, local health centres, St, Vincent De Paul, and others. Sustain caters for approximately 12 families each week but has been known to accommodate up to 22 families on a busy week. All food is either donated by members and friends of NBC either by donating the food itself or by monetary donations to allow the main leader to purchase whatever is needed. We have approximately 10 -12 volunteers who run the food bank each week on a rota basis.

Tidy Team:

The Tidy Team are a team of 8 people who meet on the first Saturday of each month to undertake DIY/repair jobs/garden maintenance etc for elderly and others who do not have the capacity to do this type of work for themselves. They carry out a large range of work from putting TVs on walls, weeding, hedge cutting, cleaning gutters, garage tidy, removal of large items for recycling and other such jobs. All this work is carried out by volunteers, and all done free of charge.

Facilitation of Community Groups:

Newtownbreda FC Children's Academy:

Each Wednesday night from 6:30PM - 8PM, we host the N'breda FC Children's Academy. This is a fantastically well organised class that teaches young children all about the rules of football and practically teaches soccer skills. They generally have around 35 Children from the age of 4-7 years old. NBC does not charge for the hire of our facilities as we are only too glad to facilitate community groups like this if we can ever possibly do so.



NHS Breastfeeding Support Group:

This group meets every 2nd and 4th Tuesday in the month in one of our larger halls. We typically facilitate around 15-20 Mums and professional NHS staff each time. The group runs from 10AM - 12PM each time and again, there is no charge from NBC for hosting this group.

Future Plans:

The Leadership of NBC throughout 2023 have been prayerfully considering the vision and goals for the next 5 years. It is our hope that, with God's help and along with the members of NBC, we will ascertain those things which will enable the church to continue to meet the needs of those who attend NBC and our surrounding community. In consultation with all our members we plan to put together a new 5-year vision document that will encompass all areas of ministry at NBC. We trust that this new plan will be in place and rolled out by January 2025.

Over the years, we have acquired a number of properties located to the left and right of the main church. It is our hope that we will begin a building program over the next number of years that will help us accommodate the growing ministry across the church. Presently we are in real need of more space to house the children's work and youth work, but we also see the need to create a better space for the church to function more easily throughout the week especially on Sundays. As well as that, we see a huge potential to provide a multi-functional, outdoor space that will be available to the surrounding community in Newtownbreda. This can be a slow process, but the Trustees are fully committed to advancing this part of the vision for the next number of years as quickly as possible whilst at the same time, recognising the need to make wise decisions at a pace that will not have a detrimental effect on the charity.

We have also taken the decision to employ a part time community co-ordinator (with the potential for moving to full time in the future), to help facilitate our reach into the community in all the above areas as well as offering pastoral care for folks in the community who have no affiliation with NBC. We hope to have this person in post by the Autumn of 2024 at the latest.

We never take anything for granted but we are very excited about the potential for the future at NBC to be able to continue to encourage others in the church and those outside the church in our community.

Financial Review:

The net incoming resources for the year amounted to £129,916, of which £101,439 is attributable to unrestricted reserves and £28,477 is attributable to restricted reserves which now stand at £180,739. Unrestricted reserves now stand at £2,398,268.



Statement of Trustees' responsibilities:

The Trustees are required to prepare the Annual Report and financial statements for each financial year, which give a true and fair view of the state of the affairs, the surplus or deficit of the charity for that year and the financial statements have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice. In preparing these, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the church. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Policies around areas such as finance, safeguarding for children and vulnerable adults, governance, operations, health and safety, reputational damage, amongst others are continually assessed to ensure they are fit for purpose.

Finally, the Trustees pay due diligence to potential areas of conflict of interest and work hard to ensure that they, and anyone associated with them, strictly adhere to any issues in this area.

The Trustees' report was authorised and approved by the Board of Trustees on 29th October 2024 and signed on their behalf by:

Mr Samuel Haighton.

Dated 29th October 2024.

Newtownbreda Baptist Church

Northern Ireland - Charity number 109072

Annual return

NEWTOWNBRED A BAPTIST CHURCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NEWTOWNBRED A BAPTIST CHURCH

Opinion

We have audited the financial statements of Newtownbreda Baptist Church (the 'Charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (NI) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

NEWTOWNBREDA BAPTIST CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWTOWNBREDA BAPTIST CHURCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

NEWTOWNBRED A BAPTIST CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWTOWNBRED A BAPTIST CHURCH

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

NEWTOWNBREDA BAPTIST CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWTOWNBREDA BAPTIST CHURCH

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 65 of the Charities Act (NI) 2008. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland

29/10/2024

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Chartered Accountants
Statutory Auditor

Centrepoint
24 Ormeau Avenue
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Co. Antrim
Northern Ireland
BT2 8HS

Harbinson Mulholland is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.