



ACCOUNTS • TAX • VAT • PAYROLL

ZION CHRISTIAN LIFE CHURCH

**2 Crossland Street
Canmore Street
Belfast
BT13 2NZ**

ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2025

JAB Accountancy
103 Cregagh Road
Belfast
BT6 8PY

ZION CHRISTIAN LIFE CHURCH
REPORT AND ACCOUNTS FOR THE PERIOD ENDED
31st MARCH 2025

<u>CONTENTS</u>	<u>PAGE</u>
TRUST INFORMATION	1
INDEPENDENT EXAMINER'S REPORT	2
INCOME & EXPENDITURE STATEMENT	3
BALANCE SHEET	4
NOTES TO THE ACCOUNTS	5 - 6

ZION CHRISTIAN LIFE CHURCH

TRUST INFORMATION

TRUSTEES

Mr James Gilmour
Mr Timothy Bailie
Mr William Raymond Wallace

resigned 18/01/25

CHARITY NUMBER

109705

ACCOUNTANTS

JAB Accountancy
103 Cregagh Road
Belfast
BT6 8PY

BANKERS

Ulster Bank
185 - 189 Shankill Road
Belfast
BT13 1FH

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS

OF

ZION CHRISTIAN LIFE TRUST

I report on the accounts of the Trust for the year ended 31st March 2025, which are set out on pages 3 to 6.

Respective Responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

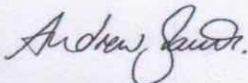
My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Independent examiner's statement

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

SIGNED:



Andrew Bassett

DATE:

17/12/2025

Professional Qualification or body:

Associate of the Chartered Institute
of Management Accountants

TaxAssist Accountants
103 Cregagh Road
BELFAST
BT6 8PY

ZION CHRISTIAN LIFE CHURCH

INCOME & EXPENDITURE STATEMENT
FOR THE PERIOD ENDED 31st MARCH 2025

	Year Ended 31-Mar-25	Period Ended 31-Mar-24
	£	£
<u>RECEIPTS</u>		
Tithes / Gifts	36,311	16,238
Gift Aid	-	-
Dedicated Gifts	-	-
Interest Receivable	445	-
Others	-	-
	<hr/> 36,756	<hr/> 16,238
<u>EXPENDITURE</u>		
Senior Leader Expenses	17,279	2,200
Employer Pension Contrs	311	-
Outreach	2,798	1,741
Light & Heat	2,078	2,372
Insurance	1,380	309
Repairs and Maintenance	13,215	-
Mission / Outreach	1,971	2,912
Gifts	100	300
Sundry Expenses	316	10,132
Printing, Posting & Stationery	299	3,161
Bank Fees / Charges	165	93
Accountancy	1,200	-
Software	48	-
Subscriptions	296	-
Telephone	682	-
	<hr/> 42,138	<hr/> 23,219
NET SURPLUS	<hr/> - 5,382	<hr/> - 6,981

ZION CHRISTIAN LIFE CHURCH

BALANCE SHEET AS AT 31st MARCH 2025

	<u>Notes</u>	<u>2025</u> £	<u>2025</u> £	<u>2024</u> £	<u>2024</u> £
<u>FIXED ASSETS</u>					
Tangible Assets	2		-		-
<u>CURRENT ASSETS</u>					
Debtors	3	-		-	
Bank and Cash Balance		55,217		60,263	
		<u>55,217</u>		<u>60,263</u>	
<u>CURRENT LIABILITIES</u>					
Accruals	4	- 936		- 600	
<u>CURRENT ASSETS LESS CURRENT LIABILITIES</u>			54,281		59,663
<u>TOTAL ASSETS</u>			54,281		59,663
Creditors due after more than one Year	5		-		-
<u>NET TOTAL ASSETS</u>			<u>54,281</u>		<u>59,663</u>
<u>FINANCED BY</u>					
Other Reserves			59,663		66,644
Income and Expenditure Account			- 5,382		- 6,981
<u>MEMBERS' FUNDS</u>			<u>54,281</u>		<u>59,663</u>

Approved by the Board:

We confirm that:

- i) we approve the accounts set out on pages 3 and 4 and confirm that we are responsible for them, including the selection of the accounting policies and the judgements underlying them.
- ii) we have made available to TaxAssist Accountants, all the accounting records of the Church and have provided them with all the information necessary for the completion of the accounts.
- iii) to the best of our knowledge and belief, the accounting records reflect all the transactions entered into by the Church in the period ended 31st March 2024.

R. Wallace
Mr W Wallace - Trustee

T. Bailie
Mr T Bailie - Trustee

13/1/26
DATE

On behalf of Belfast First Church of the Nazarene

ZION CHRISTIAN LIFE CHURCH

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2025

ACCOUNTING POLICIES

1.1 ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention modified when necessary to include the revaluation of certain fixed assets

1.2 TANGIBLE FIXED ASSETS AND DEPRECIATION

Depreciation is calculated to write off the net cost of fixed assets over their estimated useful lives at the following rates:

Fixtures and Fittings

25% Straight Line

TANGIBLE ASSETS

	Land & Buildings <u>Freehold</u>	<u>Equipment</u>	<u>Total</u>
<u>COST</u>			
As at 31st March 2024	-	-	-
Disposals	-	-	-
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
<u>As at 31st March 2025</u>	<hr/> -	<hr/> -	<hr/> -
<u>DEPRECIATION</u>			
As at 31st March 2024	-	-	-
Eliminated on Disposal	-	-	-
Charge for the Year	-	-	-
	<hr/>	<hr/>	<hr/>
<u>As at 31st March 2025</u>	<hr/> -	<hr/> -	<hr/> -
<u>NET BOOK VALUE</u>			
<u>As at 31st MARCH 2025</u>	<hr/> -	<hr/> -	<hr/> -
<u>As at 31st March 2024</u>	<hr/> -	<hr/> -	<hr/> -

ZION CHRISTIAN LIFE CHURCH

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2025

	<u>2025</u>	<u>2024</u>
	£	£
3 <u>DEBTORS</u>		
Gift Aid Receivable	-	-
	<hr/>	<hr/>
	-	-
Gift Aid is now reported on an actual received basis		
4 <u>CREDITORS</u>		
Accruals	936	600
	<hr/>	<hr/>
	936	600
5 <u>CREDITORS DUE AFTER MORE THAN ONE YEAR</u>		
	-	-
	<hr/>	<hr/>
	-	-