



***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

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

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**ZION CHRISTIAN LIFE CHURCH**

**TRUST INFORMATION**

<b>TRUSTEES</b>	Mr James Gilmour Mr Timothy Bailie Mr William Raymond Wallace	resigned 18/01/25
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<b>CHARITY NUMBER</b>	109705
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<b>ACCOUNTANTS</b>	JAB Accountancy 103 Cregagh Road Belfast BT6 8PY
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<b>BANKERS</b>	Ulster Bank 185 - 189 Shankill Road Belfast BT13 1FH
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# **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**

	<b>Year Ended 31-Mar-25</b>	<b>Period Ended 31-Mar-24</b>
	<b>£</b>	<b>£</b>
<b><u>RECEIPTS</u></b>		
Tithes / Gifts	36,311	16,238
Gift Aid	-	-
Dedicated Gifts	-	-
Interest Receivable	445	-
Others	-	-
	<hr/> 36,756	<hr/> 16,238
<b><u>EXPENDITURE</u></b>		
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
<b>NET SURPLUS</b>	<b>- 5,382</b>	<b>- 6,981</b>

**ZION CHRISTIAN LIFE CHURCH**

**BALANCE SHEET AS AT 31st MARCH 2025**

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

\_\_\_\_\_  
Mr W Wallace - Trustee

\_\_\_\_\_  
Mr T Bailie - Trustee

\_\_\_\_\_  
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>
<b><u>COST</u></b>			
<b>As at 31st March 2024</b>	-	-	-
Disposals	-	-	-
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
<b><u>As at 31st March 2025</u></b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b><u>DEPRECIATION</u></b>			
<b>As at 31st March 2024</b>	-	-	-
Eliminated on Disposal	-	-	-
Charge for the Year	-	-	-
	<hr/>	<hr/>	<hr/>
<b><u>As at 31st March 2025</u></b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b><u>NET BOOK VALUE</u></b>			
<b><u>As at 31st MARCH 2025</u></b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b>As at 31st March 2024</b>	-	-	-

**ZION CHRISTIAN LIFE CHURCH**

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

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