

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2023
for
The Mall Baptist Church

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

The Mall Baptist Church

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for the Year Ended 31 October 2023

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The Mall Baptist Church

Report of the Trustees
for the Year Ended 31 October 2023

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

100052

Principal address

BEECH HOUSE
39 DERRYRAINE ROAD
COLLONE
ARMAGH
BT60 1NA

Trustees

G Brown Chairman
Mrs C McCall Treasurer
I McCall Trustee

Independent Examiner

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

Approved by order of the board of trustees on 12/8/24 and signed on its behalf by:



Trustee

Independent Examiner's Report to the Trustees of
The Mall Baptist Church

I report on the accounts of the charity for the year ended 31 October 2023, which are set out on pages three to nine.

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 requirements of 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 Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the 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. The 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 accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the 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.


James Robinson FCCA
WHR Accountants Ltd
56 English Street
Armagh
Co. Armagh
BT61 7LG

Date: 12/8/24

The Mall Baptist Church

Statement of Financial Activities
for the Year Ended 31 October 2023

	Notes	31.10.23 Unrestricted funds £	31.10.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>42,229</u>	<u>28,082</u>
EXPENDITURE ON			
Raising funds	2	19,676	15,432
Other		<u>19,337</u>	<u>17,093</u>
Total		<u>39,013</u>	<u>32,525</u>
NET INCOME/(EXPENDITURE)		3,216	(4,443)
RECONCILIATION OF FUNDS			
Total funds brought forward		5,315	9,758
TOTAL FUNDS CARRIED FORWARD		<u>8,531</u>	<u>5,315</u>

The Mall Baptist Church

Balance Sheet
31 October 2023

	Notes	31.10.23 Unrestricted funds £	31.10.22 Total funds £
FIXED ASSETS			
Tangible assets	5	7,184	9,284
CURRENT ASSETS			
Debtors	6	13	153
Cash at bank		5,491	3,999
		<u>5,504</u>	<u>4,152</u>
CREDITORS			
Amounts falling due within one year	7	(4,157)	(6,046)
		<u>1,347</u>	<u>(1,894)</u>
NET CURRENT ASSETS			
		8,531	7,390
CREDITORS			
Amounts falling due after more than one year	8	-	(2,075)
		<u>8,531</u>	<u>5,315</u>
NET ASSETS			
		<u>8,531</u>	<u>5,315</u>
FUNDS	10		
Unrestricted funds		8,531	5,315
TOTAL FUNDS		<u>8,531</u>	<u>5,315</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12/8/24 and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	31.10.23	31.10.22
	£	£
Support costs	19,676	15,432

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.10.23	31.10.22
	£	£
Trustees' salaries	10,708	10,799

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

3. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

The Pastor who is a Trustee had expenses paid for the year ended 31 October 2023 of £226. There were no trustee expenses for the year ended 31 October 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	28,082
EXPENDITURE ON	
Raising funds	15,432
Other	17,093
Total	32,525
NET INCOME/(EXPENDITURE)	(4,443)
RECONCILIATION OF FUNDS	
Total funds brought forward	9,758
TOTAL FUNDS CARRIED FORWARD	5,315

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 November 2022 and 31 October 2023	7,207	21,300	1,847	30,354
DEPRECIATION				
At 1 November 2022	4,995	14,561	1,514	21,070
Charge for year	332	1,684	84	2,100
At 31 October 2023	5,327	16,245	1,598	23,170
NET BOOK VALUE				
At 31 October 2023	1,880	5,055	249	7,184
At 31 October 2022	2,212	6,739	333	9,284

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.23	31.10.22
	£	£
Other debtors	13	153
	<u>13</u>	<u>153</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.23	31.10.22
	£	£
Hire purchase (see note 9)	2,603	3,999
Taxation and social security	224	296
Other creditors	1,330	1,751
	<u>4,157</u>	<u>6,046</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.10.23	31.10.22
	£	£
Hire purchase (see note 9)	-	2,075
	<u>-</u>	<u>2,075</u>

9. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	31.10.23	31.10.22
	£	£
Net obligations repayable:		
Within one year	2,603	3,999
Between one and five years	-	2,075
	<u>2,603</u>	<u>6,074</u>

10. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	5,315	3,216	8,531
	<u>5,315</u>	<u>3,216</u>	<u>8,531</u>
TOTAL FUNDS	<u>5,315</u>	<u>3,216</u>	<u>8,531</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,229	(39,013)	3,216
	<u>42,229</u>	<u>(39,013)</u>	<u>3,216</u>
TOTAL FUNDS	<u>42,229</u>	<u>(39,013)</u>	<u>3,216</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	9,758	(4,443)	5,315
	—	—	—
TOTAL FUNDS	<u>9,758</u>	<u>(4,443)</u>	<u>5,315</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,082	(32,525)	(4,443)
	—	—	—
TOTAL FUNDS	<u>28,082</u>	<u>(32,525)</u>	<u>(4,443)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	9,758	(1,227)	8,531
	—	—	—
TOTAL FUNDS	<u>9,758</u>	<u>(1,227)</u>	<u>8,531</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,311	(71,538)	(1,227)
	—	—	—
TOTAL FUNDS	<u>70,311</u>	<u>(71,538)</u>	<u>(1,227)</u>

11. RELATED PARTY DISCLOSURES

The Pastor who is a Trustee received a remuneration of £10,574 and pension contributions of £134 for the year ended 31 October 2023.

The Mall Baptist Church

Detailed Statement of Financial Activities
for the Year Ended 31 October 2023

	31.10.23	31.10.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Collection	30,241	22,462
Gift aid	11,398	5,090
Church Building Donations	590	530
	<hr/>	<hr/>
	42,229	28,082
	<hr/>	<hr/>
Total incoming resources	42,229	28,082
 EXPENDITURE		
Other		
Trustees' salaries	10,708	10,799
Wages	5,800	5,200
Outreach Expenses	815	330
Purchases	1,788	264
Pastor Expenses	226	-
Mission Donations	-	500
	<hr/>	<hr/>
	19,337	17,093
 Support costs		
Management		
Insurance	5,098	2,450
Light and heat	403	1,464
Telephone & Website	947	1,152
Motor & Travel	8,942	6,171
Training	-	94
	<hr/>	<hr/>
	15,390	11,331
 Finance		
Bank charges	328	260
HP Interest	529	529
Fixtures and fittings	332	390
Motor vehicles	1,685	2,246
Computer equipment	83	111
	<hr/>	<hr/>
	2,957	3,536
 Other		
Repairs & Renovations	380	180
In Lieu Account	140	-
	<hr/>	<hr/>
	520	180
 Governance costs		
Accountancy	809	385
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Total resources expended	39,013	32,525
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Net income/(expenditure)	3,216	(4,443)
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This page does not form part of the statutory financial statements