# KOINONIA JOHN THE BAPTIST IRELAND
# FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 30TH SEPTEMBER 2022

**( A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**COMPANY REGISTRATION NUMBER NI 620346**

**CHARITY REGISTRATION NUMBER NIC 100127**

O'HARA SHEARER
**CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS**
**547 FALLS ROAD**
**BELFAST**
**BT11 9AB**

**KOINONIA JOHN THE BAPTIST IRELAND**
**FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

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**KOINONIA JOHN THE BAPTIST IRELAND**
**FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

## OFFICERS AND OTHER INFORMATION

| | |
|---|---|
| **Directors** | Margaret Ann Magorrian<br>Patrick Joseph Magorrian<br>Anne Mitchell<br>Christine Sawey |
| **Secretary** | Cathy Gilligan |
| **Registered Office** | 189 Carnlough Road<br>Broughshane<br>Ballymena<br>BT43 7JW |
| **Accountants** | O'Hara Shearer<br>Chartered Accountants<br>& Statutory Auditors<br>547 Falls Road<br>Belfast, BT11 9AB |
| **Bankers** | Bank of Ireland<br>364 Lisburn Road<br>Belfast, BT9 6GL |
| **Company Registration Number** | NI 620346 |
| **Charity Registration Number** | NIC 100127 |

**KOINONIA JOHN THE BAPTIST IRELAND**
**FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

## REPORT OF THE DIRECTORS

The directors present their report together with the audited financial statements for the year ended 30 September 2022.
The directors confirm that they have adopted the provisions and comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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 2015).

The charity is a charitable company limited by guarantee and was incorporated on 10th September 2013.

In June 2014 revised Articles of Association were submitted to the Charities Commission NI and approved by them. Koinonia John The Baptist Belfast was registered as a Charity in Northern Ireland in November 2014, registration number NIC 100127.

Koinonia John The Baptist Ireland is governed by a memorandum and articles of association.

Koinonia John The Baptist Belfast registered it's name change to Koinonia John The Baptist Ireland on 11th November 2019 at Companies House.

**Principal Activities**
The principal activity of the organisation is to be a model of Christian communion and the lived experience of Gospel values. To respond to the call to spread the Good News of the Gospel in the neighbourhoods of its members and society in general.

**Results**
The net incoming resources for the year was £399,531 (2021: Outgoing £45,157).

**Directors**
Directors who served the company during the year were as follows:

Margaret Ann Magorrian
Patrick Joseph Magorrian
Anne Mitchell
Christine Sawey

**Accountants**
The accountants, O'Hara Shearer, Chartered Accountants & Statutory Auditors have expressed their willingness to continue in office, and , a resolution will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

**Small company exemptions**
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

**Signed by order of the directors:**

Cathy Gilligan

**CATHY GILLIGAN**
**COMPANY SECRETARY**

**Approved by the directors on 28th May 2023**

**KOINONIA JOHN THE BAPTIST IRELAND**
**FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

## STATEMENT OF DIRECTORS RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year.
The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30th September 2022. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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 2015).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**By order of the board:**

Margaret Magorrian

**MARGARET MAGORRIAN**
**DIRECTOR**

Christine Sawey

**CHRISTINE SAWEY**
**DIRECTOR**

**Date: 28th May 2023**

**KOINONIA JOHN THE BAPTIST IRELAND**
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022**
**ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014 we have compiled the financial information of Koinonia John the Baptist Ireland which comprises the Statement of Financial Activities, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made solely to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements the we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Koinonia John The Baptist Ireland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and net income or expenditure. You consider that Koinonia John The Baptist Ireland is exempt from the statutory audit requirement for the year.

**Scope of Work**
As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No. 41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit or a review of the financial statements of Koinonia John The Baptist Ireland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Lawrence Shearer.

**LAWRENCE SHEARER F.C.A., Senior Statutory Auditor**
**FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor**
**O'HARA SHEARER**
**CHARTERED ACCOUNTANTS**
**AND STATUTORY AUDITORS**
**547 FALLS ROAD**
**BELFAST**
**BT11 9AB**

DATE: 28th May 2023

## STATEMENT OF ACCOUNTING POLICIES

**Accounting Convention and Basis of Accounting**
The financial statements have been prepared under the historical cost convention.
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

**Income Recognition**
Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**Interest Receivable**
Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

**Resources Expended**
All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

**Fixed Assets**
All tangible fixed assets are recorded at cost.

## STATEMENT OF ACCOUNTING POLICIES *(Continued)*

**Depreciation**

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

| | |
|---|---|
| Land and Buildings | 2% Straight line |
| Property refurbishment | 10% Straight line |
| Fixtures and fittings | 10% Straight line |
| Computer equipment | 25% Straight line |
| Motor vehicles | 25% Straight line |

**Repairs and Renewals**

All repairs and renewals are written off as incurred

**Pension Costs**

The charity does not currently operate a pension scheme.

**Debtors and Prepayments**

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

## STATEMENT OF ACCOUNTING POLICIES *(Continued)*

**Fund Accounting**
Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Reserves Policy**
Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

**KOINONIA JOHN THE BAPTIST IRELAND**
**STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)**
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

| | NOTES | Unrestricted Funds £ | Restricted Funds £ | Endownment Funds £ | TOTAL 2022 £ | TOTAL 2021 £ |
|---|---|---|---|---|---|---|
| **INCOME AND ENDOWNMENTS FROM:** | | | | | | |
| Donations and legacies | 1 | 89,409 | - | - | 89,409 | 114,466 |
| Income from investments | 2 | - | - | - | - | 2 |
| Income from charitable activities | 3 | 408 | 18,361 | - | 18,769 | 17,950 |
| Income from other trading activities | 4 | - | - | - | - | - |
| **TOTAL INCOME AND ENDOWNMENTS** | | **89,817** | **18,361** | - | **108,178** | **132,418** |
| **EXPENDITURE ON:** | | | | | | |
| Expenditure on raising funds | 5 | - | - | - | - | - |
| Expenditure on charitable activities | 6 | 158,478 | 22,016 | - | 180,494 | 87,261 |
| Other expenditure | | - | - | - | - | - |
| Net (gains)/losses on investments | | (471,847) | - | - | (471,847) | - |
| **TOTAL RESOURCES EXPENDED** | | (313,369) | 22,016 | - | (291,353) | 87,261 |
| **NET INCOME/(EXPENDITURE)** | | **403,186** | **(3,655)** | - | **399,531** | **45,157** |
| Transfers between funds | | **(3,394)** | **3,394** | - | - | - |
| **NET MOVEMENT IN FUNDS** | | **399,792** | **(261)** | - | **399,531** | **45,157** |
| **RECONCILIATION OF FUNDS** | | | | | | |
| **TOTAL FUNDS BROUGHT FORWARD** | | 112,592 | 261 | - | 112,853 | 67,696 |
| **TOTAL FUNDS CARRIED FORWARD** | | **512,384** | - | - | **512,384** | **112,853** |

**The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared**

**All of the above amounts relate to continuing activities**

**The accompanying accounting policies and the notes form part of these financial statements**

# KOINONIA JOHN THE BAPTIST IRELAND
## BALANCE SHEET
## AS AT 30TH SEPTEMBER 2022

| | NOTES | 2022 £ | 2021 £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 9 | 45,616 | 15,701 |
| | | | |
| **CURRENT ASSETS** | | | |
| Debtors and prepayments | 10 | - | 3,500 |
| Cash at bank | 11 | 466,364 | 93,923 |
| Cash in hand | | 1,946 | 406 |
| | | 468,310 | 97,829 |
| | | | |
| **Creditors: amounts falling due within one year** | 12 | (1,542) | (677) |
| | | | |
| **NET CURRENT ASSETS/(LIABILITIES)** | | 466,768 | 97,152 |
| **TOTAL ASSETS LESS CURRENT ASSETS/( LIABILITIES )** | | 512,384 | 112,853 |
| **Creditors: amounts falling due after more than one year** | | - | - |
| **NET ASSETS/(LIABILITIES)** | | **512,384** | **112,853** |
| **FUNDS:** | | | |
| **ENDOWNMENT FUNDS** | | - | - |
| **UNRESTRICTED INCOME FUNDS** | 14 | **512,384** | **112,592** |
| **RESTRICTED INCOME FUNDS** | 15 | - | **261** |
| | | **512,384** | **112,853** |

These financial statements were approved by the directors on 28th May 2023
and are signed on their behalf by:

Margaret Magorrian

**MARGARET MAGORRIAN**
**DIRECTOR**

**DATE** 28th May 2023

Christine Sawey

**CHRISTINE SAWEY**
**DIRECTOR**

**DATE** 28th May 2023

**The accompanying accounting policies and notes form part of these financial statements**

**KOINONIA JOHN THE BAPTIST IRELAND**
**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

## 1. DONATIONS AND LEGACIES

| | Unrestricted Funds £ | Restricted Funds £ | 2022 £ | Unrestricted Funds £ | Restricted Funds £ | 2021 £ |
|---|---|---|---|---|---|---|
| Donations | 89,409 | - | 89,409 | 114,466 | - | 114,466 |
| Legacies | - | - | - | - | - | - |
| | 89,409 | - | 89,409 | 114,466 | - | 114,466 |

## 2. INCOME FROM INVESTMENTS

| | Unrestricted Funds £ | Restricted Funds £ | 2022 £ | Unrestricted Funds £ | Restricted Funds £ | 2021 £ |
|---|---|---|---|---|---|---|
| Income from UK listed investments | - | - | - | - | - | - |
| Income from cash | - | - | - | 2 | - | 2 |
| | - | - | - | 2 | - | 2 |

## 3. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2022 £ | Unrestricted Funds £ | Restricted Funds £ | 2021 £ |
|---|---|---|---|---|---|---|
| The Executive Office: T:Buc Programme | - | 15,000 | 15,000 | - | 7,500 | 7,500 |
| Education Authority: Summer Jam | - | - | - | - | 6,000 | 6,000 |
| Education Authority: Cooking Equipment | - | - | - | - | 2,450 | 2,450 |
| Education Authority: Generic | - | - | - | - | 2,000 | 2,000 |
| Department for Communities | | 3,361 | 3,361 | - | - | - |
| The New Evangelisation Trust | 408 | | 408 | - | - | - |
| | 408 | 18,361 | 18,769 | - | 17,950 | 17,950 |

## 4. INCOME FROM OTHER TRADING ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | 2022 £ | Unrestricted Funds £ | Restricted Funds £ | 2021 £ |
|---|---|---|---|---|---|---|
| Fundraising | - | - | - | - | - | - |
| | - | - | - | - | - | - |

| 5. EXPENDITURE ON RAISING FUNDS | Unrestricted Funds £ | Restricted Funds £ | 2022 £ | Unrestricted Funds £ | Restricted Funds £ | 2021 £ |
|---|---|---|---|---|---|---|
| Promotional and fundraising costs | - | - | - | - | - | - |
| | - | - | - | - | - | - |

| 6. EXPENDITURE ON CHARITABLE ACTIVITIES | Unrestricted Funds | Restricted Funds | 2022 | Unrestricted Funds | Restricted Funds | 2021 |
|---|---|---|---|---|---|---|
| **KOINONIA COSTS- BRAID** | £ | £ | £ | £ | £ | £ |
| St Patrick's Parish Rent | 4,200 | - | 4,200 | 4,200 | - | 4,200 |
| Light and heat | 3,800 | - | 3,800 | 3,930 | - | 3,930 |
| Insurance | 584 | - | 584 | - | - | - |
| Printing, postage , stationery and IT costs | 957 | - | 957 | 340 | - | 340 |
| Repairs and maintenance | 1,332 | - | 1,332 | - | - | - |
| Household costs | 10,783 | - | 10,783 | 14,837 | - | 14,837 |
| Advertising | - | - | - | 25 | - | 25 |
| Telephone | 1,304 | - | 1,304 | 1,525 | - | 1,525 |
| Hire of facilities | 480 | - | 480 | 135 | - | 135 |
| Motor expenses | 7,839 | - | 7,839 | 5,143 | - | 5,143 |
| Flights, accommodation and travel | 176 | - | 176 | - | - | - |
| Subscriptions and licences | 1,687 | - | 1,687 | 448 | - | 448 |
| Bank and interest charges | 108 | - | 108 | 120 | - | 120 |
| | **33,250** | **-** | **33,250** | **30,703** | **-** | **30,703** |
| **KOINONIA COSTS** | | | | | | |
| Tithe /Sede | 57,518 | - | 57,518 | 10,800 | - | 10,800 |
| Ateneo | 3,857 | - | 3,857 | 3,236 | - | 3,236 |
| Course fees | - | - | - | - | - | - |
| | **61,375** | **-** | **61,375** | **14,036** | **-** | **14,036** |
| **KOINONIA COSTS- OTHER** | | | | | | |
| Books and courses | 330 | - | 330 | - | - | - |
| Hospitality | 956 | - | 956 | - | - | - |
| Motor expenses | - | - | - | - | - | - |
| Gifts and donations | 18,732 | - | 18,732 | 5,325 | - | 5,325 |
| Youth and childrens ministry | - | - | - | 339 | - | 339 |
| Fearless Youth | - | 18,655 | 18,655 | - | 17,689 | 17,689 |
| Mid and east antrim festival | 1,766 | - | 1,766 | - | - | - |
| Conference fees | - | - | - | - | - | - |
| Euro costs- gifts and course fees | - | - | - | 940 | - | 940 |
| Euro costs- travel and subsistence | - | - | - | 220 | - | 220 |
| Flights, accommodation and travel | 15,145 | - | 15,145 | 1,239 | - | 1,239 |
| Subscriptions and licences | 279 | - | 279 | 262 | - | 262 |
| | **37,208** | **18,655** | **55,863** | **8,325** | **17,689** | **26,014** |
| **CENTRAL ADMINISTRATION COSTS** | | | | | | |
| Insurance | 3,289 | - | 3,289 | 2,969 | - | 2,969 |
| Light and heat and water rates - Upper Crescent Premises | 2,575 | - | 2,575 | 729 | - | 729 |
| Water rates reimbursement - Upper Crescent Premises | - | - | - | - | - | - |
| Repairs and maintenance - Upper Crescent Premises | 569 | - | 569 | 2,191 | - | 2,191 |
| Capital equipment costs | - | 3,361 | 3,361 | - | - | - |
| Computer costs | 388 | - | 388 | 777 | - | 777 |
| Printing, postage and stationery | 290 | - | 290 | 259 | - | 259 |
| Advertising | 31 | - | 31 | 50 | - | 50 |
| Hire of facilities | - | - | - | - | - | - |
| | **7,142** | **3,361** | **10,503** | **6,975** | **-** | **6,975** |
| | **138,975** | **22,016** | **160,991** | **60,039** | **17,689** | **77,728** |
| **Support Costs and Governance costs** | | | | | | |
| Accountant's remuneration | 1,542 | - | 1,542 | 774 | - | 774 |
| Other professional fees | 13,445 | - | 13,445 | 3,026 | - | 3,026 |
| Bank interest and charges | 625 | - | 625 | 367 | - | 367 |
| Profit/ loss on exchange | - | - | - | 661 | - | 661 |
| Depreciation | 3,891 | - | 3,891 | 4,705 | - | 4,705 |
| | **19,503** | **-** | **19,503** | **9,533** | **-** | **9,533** |
| **TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES** | **158,478** | **22,016** | **180,494** | **69,572** | **17,689** | **87,261** |

### 7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR

| This is stated after charging/(crediting) | 2022<br>£ | 2021<br>£ |
|---|---|---|
| Accountants remuneration | 1,542 | 774 |
| Depreciation | 3,891 | 4,705 |

### 8. SALARY COSTS AND EMOLUMENTS

Total staff costs were as follows:

| | 2022<br>£ | 2021<br>£ |
|---|---|---|
| Wages and salaries - key management personnel | - | - |
| Wages and salaries - other staff | - | - |
| Employer social security costs - key management personnel | - | - |
| Employer social security costs - other staff | - | - |
| Employer social security costs - Employment Allowance | - | - |
| | - | - |

| The average monthly number of employees during the year was as follows: | 2022<br>Number | 2021<br>Number |
|---|---|---|
| | - | - |

No employees had emoluments in excess of £60,000 (2021: £Nil)

**Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 30th September 2022. (2021: £Nil)
One of the charity trustee's is a consecrated sister who is required to live at The Braid by religious vows to perform pastoral duties, and, not as a result of their trustee role.
In performing these pastoral duties the trustee receives communal accommodation and sustenance at no cost.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 30th September 2022. (2021: £Nil)

**9. TANGIBLE FIXED ASSETS**

| | Land & Buildings £ | Refurbishment £ | Fixtures & Fittings £ | Computer Equipment £ | Motor Vehicles £ | Total £ |
|---|---|---|---|---|---|---|
| **COST** | | | | | | |
| As at 1st October 2021 | - | 7,668 | 9,436 | 3,300 | 11,600 | 32,004 |
| Additions | 36,619 | - | - | 339 | - | 36,958 |
| Disposals | - | (7,668) | - | - | - | (7,668) |
| As at 30th September 2022 | 36,619 | - | 9,436 | 3,639 | 11,600 | 61,294 |
| **DEPRECIATION** | | | | | | |
| As at 1st October 2021 | - | 4,516 | 3,701 | 3,253 | 4,833 | 16,303 |
| Charge for year | - | - | 944 | 47 | 2,900 | 3,891 |
| Eliminated on disposal | | (4,516) | - | - | - | (4,516) |
| As at 30th September 2022 | - | - | 4,645 | 3,300 | 7,733 | 15,678 |
| Net book value 2022 | 36,619 | - | 4,791 | 339 | 3,867 | 45,616 |
| Net book value 2021 | - | 3,152 | 5,735 | 47 | 6,767 | 15,701 |

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Debtors | - | 3,500 |
| Prepayments | - | - |
| | - | 3,500 |

**11. CASH AT BANK**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Bank of Ireland - Main Current Account | 458,955 | 87,740 |
| Bank of Ireland - The Braid Current Account | 170 | 2,280 |
| Bank of Ireland - Euro Current Account | - | - |
| Bank of Ireland - Grants Current Account | 7,239 | 3,903 |
| Bank of Ireland - Premium Business Reserve Account | - | - |
| | 466,364 | 93,923 |

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Bank of Ireland Business Visa Card | - | (97) |
| Accruals and deferred income | 1,542 | 774 |
| | 1,542 | 677 |

**13. MOVEMENT IN FUNDS**

| | Opening Balance | Incoming Resources | Outgoing Resources | Transfers between funds | Net Movement in Funds | 2022 | 2021 |
|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ |
| **Unrestricted Income Funds** | 112,592 | 89,817 | 313,369 | (3,394) | 399,792 | 512,384 | 112,592 |
| **Restricted Income Funds** | 261 | 18,361 | (22,016) | 3,394 | (261) | - | 261 |
| | 112,853 | 108,178 | 291,353 | - | 399,531 | 512,384 | 112,853 |

**KOINONIA JOHN THE BAPTIST IRELAND**
**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

## 14. UNRESTRICTED INCOME FUNDS

| | 2022 £ | 2021 £ |
|---|---|---|
| Balance at 1st October 2021 | 112,592 | 67,696 |
| Incoming resources for the year | 89,817 | 114,468 |
| Resources expended for the year | 313,369 | (69,572) |
| Transfers between funds | (3,394) | |
| Balance at 30th September 2022 | 512,384 | 112,592 |

## 15. RESTRICTED INCOME FUNDS

| | 2022 £ | 2021 £ |
|---|---|---|
| Balance at 1st October 2021 | 261 | - |
| Incoming resources for the year | 18,361 | 17,950 |
| Resources expended for the year | (22,016) | (17,689) |
| Transfers between funds | 3,394 | - |
| Balance at 30th September 2022 | - | 261 |

## 16. LEGAL STATUS

Koinonia John the Baptist Ireland is a Company Limited by Guarantee.
Each member has agreed to contribute an amount not exceeding £10 in the event of a compulsory winding up.

Koinonia John the Baptist Ireland is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Koinonia John the Baptist Ireland is a Charity registered with The Charity Commission for Northern Ireland Charity Number NIC 100127. Date of Registration 8th May 2014.