



Scrabo Hall Christian Assembly
Annual report
for the year ended 30 June 2023

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for the year ended 30 June 2023**

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Reference and administrative details

Trustees

T Alexander (Chair)
C Brown
J Dempster
L Gillespie
P Howell
P Macaw
A Newell

Elders

T Alexander
C Brown
J Dempster
R Hamilton
G Johnston
P Macaw

Deacons

J Hagan
P Howell
D Kelly
J McAvoy
B McCormick
R Mullan
A Smith

Finance Team

M McNaughten FCA
Y McFeeters
S Wiggill
S Grieve FCCA
P Howell
T Alexander

Principal Address

143 – 161 Mill Street
Newtownards
Co Down
BT23 4LN

www.scrabo.org

Registrations

Registered with Charity Commission for Northern Ireland: NIC100354
Registered with HM Revenue & Customs as a charity : XN 47574
Registered with Access NI : 8000974779

Bankers

Danske Bank
35 High Street
Newtownards
Co Down
BT23 7HS

Independent Examiner

Martin H Pitt FCA
1 Lorne Lane
Holywood
BT18 0NW

Solicitors

Hewitt & Gilpin
8 High Street
Holywood
BT18 9AZ

Trustees' Report for the year ended 30 June 2023

The Trustees of Scrabo Hall Christian Assembly (the 'Assembly') submit their annual report and the unaudited financial statements for the year ending 30 June 2023.

Reference and administrative details

Details of trustees, elders, deacons, independent advisers and other relevant information are given on page 2.

Structure, governance and management

The Assembly is an independent local church constituted by a Trust Deed executed on 4 May 2014, this deed was updated on 25 May 2022 to reflect changes in the active trustees. No other changes to the deed were made.

Although the Trustees have legal responsibility for the affairs of the Assembly, the day-to-day spiritual care is carried out by the elders and the day-to-day practical matters are overseen by the deacons. Both these groups make up the majority of the Trustees. The Trustees meet at least twice a year; the elders meet every two weeks and the deacons once a month.

The Assembly registered with the Charity Commission for Northern Ireland on 30 July 2014 as required by the Charities Act (Northern Ireland) 2008 (as amended) and comply with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2019 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

The Assembly have appointed Martin Pitt FCA as honorary independent examiner of the financial statements. The Trustees would like to thank Martin for his willingness to fulfil this role and time it has taken him to examine the Assembly's records and form his report.

Risk

The Trustees consider that there are three main areas of risk facing the Assembly, as follows:

Financial – The Assembly almost entirely relies on the income received from freewill offerings, without which the Assembly would not be able to achieve its' charitable objectives. However, should there be a reduction in offerings the Trustees would commence a program of cost reduction to ensure the financial stability of the Assembly.

The Trustees would like to take this opportunity to thank the members for their continued giving to the Assembly, which is most generous and we give praise to God for this.

Reputational – The Assembly normally carries on a wide range of ministries with children. In order to mitigate any risk in this regard it has comprehensive policies and procedures in place, which are managed by a designated person and routinely monitored by the Trustees.

Objectives and activities

The objectives of the Assembly, as stated in the Trust Deed are:

- a. To advance the gospel of Jesus Christ among the general public, in accordance with biblical principles and practice both in the UK and abroad in a manner consistent with the statement of faith;
- b. To prevent or relieve poverty among those in hardship;
- c. To relieve those in need due to their adverse circumstances; and
- d. To advance education among those who are disadvantaged due to their adverse circumstances.

These objects may be pursued in the United Kingdom or abroad at the discretion of the Trustees.

The Assembly organises a wide range of meetings and activities including (but not restricted to):

- Breaking of Bread Communion Service, Prayer Meetings;
- Sunday Evening Teaching, Bible Studies, Home Groups, Youth Fellowship;
- Morning Service, Addicts Meeting, Ladies Missionary Class, Ladies Breakfast, Men's Fellowship, Journeymen, Crafty Corner;
- Kids Quest, Every Girls and Every Boys Rallies, Junior Youth Fellowship, and Scrabo Toddlers.

During the year the Assembly has continued to support a number of local Christian workers.

Achievements and performance

The objects of the Assembly are spiritual and qualitative and therefore not easily measured in many respects. Nonetheless it has been a pleasure to see God's handiwork in seeing a number of people find Christ as Saviour, been baptized or joined the church fellowship. A high proportion of members continue to be engaged in serving the Lord in a variety of ways in the Assembly and a significant number also have participated in short-term mission in Italy, Norway, Portugal, West Indies, Republic of Ireland, United States of America, India, Pakistan and Moldova.

1 To advance the gospel of Jesus Christ

The Assembly provides a wide variety of church services and activities on an on-going basis as mentioned above. Church membership at 30 June was 305 (2022: 312).

Robert Hamilton is employed to support the Trustees specifically in pastoral visitation and assists in other areas including Bible teaching and co-ordinating the evangelism activity. In addition, Jonathan Thompson is employed as a youth worker.

Glenn Johnston has continued to be engaged in full time Christian work, based largely in the Ards and North Down area, where he has devoted a portion of his time to engaging in School's ministry on behalf of the Assembly, for which he has received support from the church.

The Assembly employs also Pauline Williamson as Facilities Co-ordinator.

The Trustees are grateful to all these individuals who have provided or continue to provide significant help in the pursuit of the objectives.

The church was privileged also to support a number of missionaries and work among Christians overseas during the year, including:

- Patrizio & Jennifer Zucchetto serving in Naples, Italy;
- Andy & Ruth Hamilton serving in Monte Porzia, Italy;
- Massimo & Lidia Pecoraro serving in Sovigliana, Italy; and
- Partnering with churches in Belarus and Pakistan.

Further details of the meetings, activities and ministries of the Assembly can be found at www.scrabo.org.

In addition to its in person ministries the church uses its presence on social media platforms as a ministry to those of the congregation who are unable to attend for various reasons. The main church YouTube channel has been viewed in other countries, including some hard to reach nations. The focus of evangelism includes both corporate gatherings and individuals sharing their faith within their circle of influence.

The Trustees receive benefit from this object in the same way as the public at large. This is regarded as incidental.

2 To prevent or relieve poverty

3 To relieve those in need

Members of the Assembly were involved in work to relieve those in poverty and in other needs. The Assembly sent £31,541 (2022: £11,235) to Pakistan for these purposes.

4 To advance education

The church provides financial support to Noor Ministries, a charity working among the Christian minority population in Pakistan to provide education. Over the course of the year the Assembly provided £2,400 (2022: £6,600) to support this ministry. In addition, during the reporting period one of the trustees (Trevor Alexander) visited Pakistan on two occasions teaching for students of the Brethren Institute of Theological Education and to visit some of those entities that the assembly supports.

The Trustees have had regard to the statutory guidance in respect of the Public Benefit Requirement published by the Charity Commission for Northern Ireland.

Financial review

Results

The Trustees are content with the financial results for the year, the Assembly is reporting a deficit of £4,106 (2022: £36,832) and a cash outflow of £6,855 (2022: outflow of £2,763).

Risk Management

The Trustees have established a Finance Team to monitor the finances of the Assembly. This committee consists of the treasurer, assistant treasurer, accountants, two trustee representatives (one elder and one deacon). Two professionally qualified accountants have been placed on the committee by the Trustees to ensure that governance and financial regulations are adhered to.

The Finance Team have established a financial guide for the Assembly which has been approved by the Trustees and these help ensure controls are in place to manage the finances of the Assembly and help to prevent and/or detect fraud or error.

Taxation status

The Assembly being a charity recognised by the HM Revenue & Customs has no liability to corporation or capital taxation on its charitable activities.

Statement of Trustees' responsibilities in respect of the Annual Report and the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland.

The law applicable to charities in Northern Ireland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities FRS102 SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 the applicable Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

By order of the Trustees



Trevor Alexander
Chairman
22 April 2024

Independent examiner's report to the Trustees of Scrabo Hall Christian Assembly

I report on the accounts of the Assembly for the year ended 30 June 2023, which are set out on pages 9 to 16.

Respective responsibilities of charity trustees and examiner

As the charity Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008. Having satisfied myself that the charity is not subject to audit under the legislation, and is eligible for independent examination, 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 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 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

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.



Martin Pitt FCA
Holywood
22 April 2024

Statement of financial activities
for the year ended 30 June 2023

	Notes	2023 £ Unrestricted Funds	2022 £ Unrestricted Funds
Incoming resources			
Incoming resources from generated funds			
- Voluntary income	2	353,791	333,977
- Investment income		413	15
Other Incoming resources	3	29,852	153
Total incoming resources		384,056	334,145
Resources expended			
Cost of generating funds			
- Costs of generating voluntary income	4	89,815	79,503
Charitable activities	5	298,347	291,474
Total resources expended		388,162	370,977
Other recognised Gains and Losses			
Gains / (Losses) on disposal of Fixed Assets		-	-
Net movement in funds		(4,106)	(36,832)
Total funds brought forward		961,127	997,959
Total funds carried forward	9	957,021	961,127

All amounts above relate to continuing operations of the Assembly.

**Balance sheet
at 30 June 2023**

		30 June 2023 £	30 June 2022 £
Fixed assets			
Tangible Assets	7	817,119	839,569
Current assets			
Cash at bank and in hand		121,582	128,437
Debtors		32,562	4,755
		154,144	133,192
Current Liabilities			
Creditors		(14,242)	(11,634)
Net Current Assets		139,902	121,558
Total Assets		957,021	961,127
Unrestricted funds	9	957,021	961,127

The financial statements on pages 9 to 16 were approved by the Trustees on 22 April 2024 and were signed on their behalf by:



Paul Howell
Trustee



Paul Macaw
Trustee

**Cash Flow Statement
for the year ended 30 June 2023**

	Notes	2023 £ Unrestricted Funds	2022 £ Unrestricted Funds
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities	8	525	7,185
Cashflows from investing activities:			
Bank Interest		413	15
Purchase of fixed assets		(7,793)	(9,963)
Change in cash in the reporting period		(6,855)	(2,763)
Cash at the beginning of the reporting period		128,437	131,200
Cash at the end of the reporting period		121,582	128,437

Notes to the financial statements

1 Accounting policies

Statement of Compliance

The financial statements have been prepared on a going concern basis. The Trustees do not believe that there are any factors or material uncertainties which would impact on the assessment of this. The financial statements have been prepared in accordance with the Financial Reporting Standard 102 and the Statement of Recommended Practice (SORP - FRS102) "Accounting and Reporting by Charities" published in October 2019, as required by the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. These statements have been prepared on an accruals basis as required by the SORP. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. A summary of the more important accounting policies, which have been applied consistently, are set out below.

Incoming resources

Voluntary income

Voluntary income is received by way of donations, gifts and legacies (including any associated gift aid relief) and is included in full in the Statement of Financial Activities when received.

Investment income

Bank interest is included in full in the Statement of Financial Activities when earned.

Other incoming resources

This income relates to amounts received as a result of the charitable status. The income comprises grants and miscellaneous income. These are accounted for in the period to which they relate (rather than the period when they are received).

Resources expended

All expenditure is accounted for in the period to which it relates (rather than when it is paid) and has been classified under headings that aggregate all costs related to the category. The costs in this category represent the running costs of the Assembly.

Charitable activities

These are costs associated with the various ministries and activities of the Assembly and its' contribution to Christian works within the UK and throughout the world. These costs are accounted for based on the timing of the decision to allocate funds rather than when the payment is made.

Fund accounting

The Assembly has one type of fund for which it is responsible and which requires separate disclosure. A definition of the fund is as follows:

Unrestricted funds

Unrestricted funds (including a number of designated funds) are donations and other incoming resources received or generated which are expendable at the discretion of the Assembly in furtherance of its objectives.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost is purchase cost together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost on a straight-line basis over the expected useful economic life of the asset. The principal annual rates of used are:

Buildings	-	2%
Vehicles, Plant and Equipment	20%	
Computer Equipment	-	25%
Fixtures & Fittings	-	10%

2 Voluntary income - Donations, gifts and legacies

	2023	2022
	£	£
Freewill offerings	306,328	287,541
Gift aid relief received from HMRC	47,463	46,036
Gifts	-	-
	353,791	333,977

3 Incoming resources from charitable activities

	2023	2022
	£	£
Summer Mission Team	12,695	-
Journeymen Weekend	5,203	-
Youth Event	2,225	-
Insurance Claim	6,864	-
Grant Received from Education Authority	2,600	-
Sundry Income	265	153
	29,852	153

4 Costs of generating voluntary income

	2023	2022
	£	£
Staff costs (Note 6)	6,240	5,680
Heat, light and Water	21,982	21,292
Insurance	3,030	1,984
Repairs and Maintenance	8,242	6,155
Rent	2,520	3,000
Depreciation	30,243	30,842
Sundry	17,558	10,550
	89,815	79,503

5 Charitable expenditure

	2023	2022
	£	(Restated) £
Staff costs (Note 6)	69,629	64,849
Gifts to overseas Christian missions and missionaries	88,774	96,940
Gifts to UK Christian missions and missionaries	69,268	87,066
Gifts to Visiting Speakers	6,281	6,296
Adult Ministries	20,846	14,775
Youth Ministries	25,749	4,485
Scrabo Hall Schools ministry	17,800	17,063
	298,347	291,474

6 Staff costs and numbers

	2023	2022
	£	£
Gross Salary	69,157	64,175
Pension & National Insurance Contributions	6,712	6,354
	75,869	70,529

The average number of full-time equivalent employees is as follows:

	2023	2022
Full-time	2.00	2.00
Part-time	0.25	0.25

In addition to the salaried staff the church operates with the assistance of approximately 140 volunteers.

7 Fixed assets

	Land	Buildings	Vehicles, Plant & Equipment	Computer Equipment	Fixtures & fittings	Total
	£	£	£	£	£	£
Cost						
At 30 June 2022	4,508	1,112,267	11,141	43,150	67,855	1,238,921
Additions	-	-	-	7,793	-	7,793
Transfers	-	-	-	-	-	0
At 30 June 2023	4,508	1,112,267	11,141	50,943	67,855	1,246,714
Accumulated depreciation						
At 30 June 2022	-	286,449	10,164	36,567	66,172	399,352
Charge for the year	-	22,248	617	6,711	667	30,243
Disposals	-	-	-	-	-	0
At 30 June 2023	0	308,697	10,781	43,278	66,839	429,595
Net book value						
At 30 June 2023	4,508	803,570	360	7,665	1,016	817,119
At 30 June 2022	4,508	825,819	977	6,583	1,682	839,569

All assets are fully owned by the Assembly.

8 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income / (expenditure) per the Statement of Financial Activities	(4,106)	(36,832)
Adjustments for:		
Depreciation charges	30,243	30,842
Bank Interest	(413)	(15)
Loss / (profit) on the disposal of fixed assets	-	-
(Increase) / decrease in debtors	(27,807)	5,665
Increase / (decrease) in creditors	2,608	7,525
Net cash provided by / (used in) operating activities	525	7,185

9 Unrestricted funds

	2023 £	2022 £
Opening funds	961,127	997,959
(Deficit)/Surplus for the year	(4,106)	(36,832)
Closing funds	957,021	961,127

Of the closing funds £14,242 (2022 £11,368) represents funds received but not yet disbursed from a range of designated funds.

11 Trustees' emoluments

The Trustees received no emoluments during the year (2022: £nil).

One Trustee received reimbursement of expenses during the year: T Alexander £2,000 in connection with Bible teaching visits to Pakistan (2022: £2,000).

12 Related party transactions

Related parties are those persons or entities that are closely connected to the reporting charity or its trustees and, among other persons and entities, includes: any trustee of the charity; and a child, parent, grandchild, grandparent, brother or sister of any such trustee, or spouse thereof.

During the year the spouse of one trustee was reimbursed for out-of-pocket expenses of £90 (2022: £nil).

Martin Pitt, the independent examiner of the Assembly's financial statements has provided his services free of charge (2022 £nil).

13 Ultimate controlling party

There is no ultimate controlling party.