



Scrabo Hall Christian Assembly
Annual report
for the year ended 30 June 2024

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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
C Brown

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 2024

The Trustees of Scrabo Hall Christian Assembly (the 'Assembly') submit their annual report and the unaudited financial statements for the year ending 30 June 2024.

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 two main areas of risk facing the Assembly, as follows:

Financial – The Assembly relies almost entirely 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, Portugal, Armenia, 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 304 (2023: 305).

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 £7,058 (2023: £31,541) 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 £2,650 (2023: £2,400) to support this ministry. In addition, during the reporting period one of the trustees (Trevor Alexander) visited Pakistan on two occasions to provide 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 £2,940 (2023: £4,106) and a cash inflow of £46,767 (2023: outflow of £6,855).

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
28 April 2025

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 2024, which are set out on pages 10 to 18.

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.

A handwritten signature in blue ink that reads "Martin Pitt". The signature is written in a cursive style with a horizontal line extending from the end of the name.

Martin Pitt FCA
Holywood
28 April 2025

**Statement of financial activities
for the year ended 30 June 2024**

	Notes	2024 £ Unrestricted Funds	2023 £ Unrestricted Funds
Incoming resources			
Incoming resources from generated funds			
- Voluntary income	2	299,399	353,791
- Investment income	3	5,263	413
Other Incoming resources	4	20,072	29,852
Total incoming resources		324,734	384,056
Resources expended			
Cost of generating funds			
- Costs of generating voluntary income	5	67,688	89,815
Charitable activities	6	259,986	298,347
Total resources expended		327,674	388,162
Other recognised Gains and Losses			
Gains / (Losses) on disposal of Fixed Assets		-	-
Net movement in funds		(2,940)	(4,106)
Total funds brought forward		957,021	961,127
Total funds carried forward	10	954,081	957,021

All amounts above relate to continuing operations of the Assembly.

**Balance sheet
at 30 June 2024**

		30 June 2024 £	30 June 2023 £
Fixed assets			
Tangible Assets	8	791,774	817,119
Current assets			
Cash at bank and in hand		168,349	121,582
Debtors		10,823	32,562
		179,172	154,144
Current Liabilities			
Creditors		(16,865)	(14,242)
Net Current Assets		162,307	139,902
Total Assets		954,081	957,021
<hr/>			
Unrestricted funds	10	954,081	957,021

The financial statements on pages 10 to 18 were approved by the Trustees on 28 April 2025 and were signed on their behalf by:



Paul Howell
Trustee



Paul Macaw
Trustee

Cash Flow Statement for the year ended 30 June 2024

	Notes	2024 £ Unrestricted Funds	2023 £ Unrestricted Funds
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities	9	45,027	525
Cashflows from investing activities:			
Bank Interest		5,263	413
Purchase of fixed assets		(3,523)	(7,793)
Change in cash in the reporting period		46,767	(6,855)
Cash at the beginning of the reporting period		121,582	128,437
Cash at the end of the reporting period		168,349	121,582

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

	2024	2023
	£	£
Freewill offerings	260,804	306,328
Gift aid relief received from HMRC	38,595	47,463
	299,399	353,791

3 Investment Income

	2024	2023
	£	£
Bank Interest	1,583	413
Profit from the Disposal of Fixed Assets	3,680	-
	5,263	413

4 Incoming resources from charitable activities

	2024	2023
	£	£
Summer Mission Team	8,157	12,695
Journeymen Weekend	3,995	5,203
Youth Events	5,120	2,225
Insurance Claim	-	6,864
Grant Received from Education Authority	2,800	2,600
Sundry Income	-	265
	20,072	29,852

5 Costs of generating voluntary income

	2024	2023
	£	£
Staff costs (Note 7)	6,744	6,240
Heat, light and Water	13,288	21,982
Insurance	2,437	3,030
Repairs and Maintenance	1,397	8,242
Rent	20	2,520
Depreciation	28,868	30,243
Sundry	14,934	17,558
	67,688	89,815

6 Charitable expenditure

	2024	2023
	£	£
Staff costs (Note 7)	75,278	69,629
Gifts to overseas Christian missions and missionaries	78,924	88,774
Gifts to UK Christian missions and missionaries	42,746	69,268
Gifts to Visiting Speakers	5,523	6,281
Adult Ministries	21,682	20,846
Youth Ministries	17,833	25,749
Scrabo Hall Schools ministry	18,000	17,800
	259,986	298,347

7 Staff costs and numbers

	2024 £	2023 £
Gross Salary	74,748	69,157
Pension & National Insurance Contributions	7,274	6,712
	82,022	75,869

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

	2024	2023
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.

8 Fixed assets

	Land £	Buildings £	Vehicles, Plant & Equipment £	Computer Equipment £	Fixtures & fittings £	Total £
Cost						
At 30 June 2023	4,508	1,112,267	11,141	50,943	67,855	1,246,714
Additions	-	-	-	2,740	783	3,523
Disposals	-	-	(8,050)	-	-	(8,050)
At 30 June 2024	4,508	1,112,267	3,091	53,683	68,638	1,242,187
Accumulated depreciation						
At 30 June 2023	-	308,697	10,781	43,278	66,839	429,595
Charge for the year	-	22,248	120	5,981	519	28,868
Disposals	-	-	(8,050)	-	-	(8,050)
At 30 June 2024	-	330,945	2,851	49,259	67,358	450,413
Net book value						
At 30 June 2024	4,508	781,322	240	4,424	1,280	791,774
At 30 June 2023	4,508	803,570	360	7,665	1,016	817,119

All assets are fully owned by the Assembly.

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

	2024 £	2023 £
Net income / (expenditure) per the Statement of Financial Activities	(2,940)	(4,106)
Adjustments for:		
Depreciation charges	28,868	30,243
Bank Interest	(5,263)	(413)
Loss / (profit) on the disposal of fixed assets	-	-
(Increase) / decrease in debtors	21,739	(27,807)
Increase / (decrease) in creditors	2,623	2,608
Net cash provided by / (used in) operating activities	45,027	525

10 Unrestricted funds

	2024 £	2023 £
Opening funds	957,021	961,127
(Deficit)/Surplus for the year	(2,940)	(4,106)
Closing funds	954,081	957,021

Of the closing funds £16,864 (2022 £14,242) represents funds received but not yet disbursed from a range of designated funds.

11 Trustees' emoluments

The Trustees received no emoluments during the year (2023: £nil).

One Trustee received reimbursement of expenses during the year: T Alexander £2,000 in connection with visiting projects and Bible teaching in Pakistan (2023: £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 there were no related party expenses except a spouse of one trustee was reimbursed for out-of-pocket expenses of £361 (2023: £90).

Martin Pitt, the independent examiner of the Assembly's financial statements has provided his services free of charge (2023 £nil).

13 Ultimate controlling party

There is no ultimate controlling party.