

**Charity Registration No.101398**

**Company Registration No. NI626366 (Northern Ireland)**

**AMI IRELAND**

**ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

# AMI IRELAND

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# AMI IRELAND

## CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

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<b>Directors</b>	Andrew Montgomery Hilary Montgomery Colin Woodward
<b>Charity number</b>	101398
<b>Company number</b>	NI626366
<b>Principal address</b>	19 The Cairn Upper Station Road Greenisland Co Antrim BT38 8ZT
<b>Registered office</b>	19 The Cairn Upper Station Road Greenisland Co Antrim BT38 8ZT
<b>Independent accountant</b>	Johnston Kennedy DFK 10 Pilots View Heron Road Belfast BT3 9LE

# AMI IRELAND

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

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The directors present their report and accounts for the year ended 31 December 2021.

#### **Objectives and activities**

The Charity is established for the advancement of the Christian religion in Northern Ireland and throughout the world. The objectives are to; preach the Gospel, encourage Christian living and the moral and ethical standards inherent therein, promote and support missionary endeavours and contribute to the spiritual and moral education of Christians.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the company should undertake.

#### **Achievements and performance**

The charity has continued to operate with significant pandemic restrictions throughout the first half of the year with Destination Church Belfast limited to online expressions for its community of faith. Gathering again on Sunday mornings recommenced from June and continues to rebuild face to face relationships and community life. The training and education division of the charity remains dormant.

After many months, the final details of a lease agreement for the charity's own facilities edges closer, but have not been finalised by year end.

#### **Financial review**

The training and education division of the charity generated a net surplus of £1,379 during the year.

Destination Church Belfast generated a net surplus of £28,858 during the year.

Unrestricted reserves at the year end amounted to £220,801.

The company's reserve policy is to accumulate sufficient unrestricted reserves to provide resources to launch an employed ministry team.

#### **Structure, governance and management**

The charity is a company limited by guarantee without share capital and is governed in accordance with its Memorandum and Articles of Association.

The charity is registered with the Charity Commission for Northern Ireland.

The directors who served during the year and up to the date of signature of the financial statements were:

Andrew Montgomery  
Hilary Montgomery  
Colin Woodward

The first directors were appointed by the leaders of Acts Ministry International. The directors received induction training and mentoring from Acts Ministries International. Their vision was to establish a ministry in Northern Ireland.

None of the directors has any beneficial interest in the assets of the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors oversee the day to day operations of the company and the board meets formally on a quarterly basis to review operations and develop the strategic direction of the company.

No emoluments were paid to directors during the year.

# AMI IRELAND

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### Statement of directors responsibilities

The directors, who also act as trustees for the charitable activities of AMI Ireland Ltd, are responsible for preparing the Directors Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts 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.


### Political and charitable donations

During the year the company did not make any political or charitable donations.

### Special provisions relating to small companies

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The directors report was approved by the Board of Directors.



Andrew Montgomery  
Director

Dated: 23/12/22

# AMI IRELAND

## INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF AMI IRELAND

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In accordance with the engagement letter dated 4 December 2017, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of AMI Ireland for the year ended 31 December 2021, set out on pages 5 to 11 from the accounting records and information and explanations you have given to us.

### Respective responsibilities of Directors and Examiner

As the directors of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied us that the accounts of the company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

### Basis of Independent Examiner's Report

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charities 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 these records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as charity trustees concerning any such matter.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1) accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006 Act; or
- 2) the financial statements do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 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 Standards 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 Examiners' Statement

We have completed our 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, we have found no matters the require drawing to your attention.

  
.....

James Gage FCA  
For and on behalf of  
Johnston Kennedy DFK  
10 Pilots View  
Heron Road  
Belfast  
BT3 9LE

Dated: 23/12/2022

# AMI IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 Unrestricted funds £	2020 Unrestricted funds £
<b>Income from:</b>			
Donations and legacies	2	46,587	49,128
Income from charitable activities	3	-	3,618
<b>Total income</b>		<u>46,587</u>	<u>52,746</u>
<b>Expenditure on:</b>			
Charitable activities	4	16,350	26,519
<b>Net movement in funds</b>		<u>30,237</u>	<u>26,227</u>
Fund balances at 1 January 2021		190,564	164,337
<b>Fund balances at 31 December 2021</b>		<u><u>220,801</u></u>	<u><u>190,564</u></u>

### Incoming resources and resources expended

All incoming resources and resources expended disclosed as unrestricted have not been designated for any specific purpose.

### Continuing operations

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

### Total comprehensive income

There is no other comprehensive income to report in addition to the net income for the financial year.

### Historical cost

The results as disclosed in the statement of financial activities and the retained funds for the year have been presented on an historical cost basis.

### Companies Act 2006

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 7 to 11 form part of these financial statements  
Compiled without audit or independent verification - refer to independent examiners' report

# AMI IRELAND

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	7		1,464		1,690
<b>Current assets</b>					
Cash at bank and in hand		219,337		188,874	
Net current assets			219,337		188,874
<b>Total assets less current liabilities</b>			220,801		190,564
<b>Income funds</b>					
Unrestricted funds	8		220,801		190,564
			220,801		190,564

### Directors' statement in respect of the financial statements

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard 102 Section 1A - Small Entities.

The financial statements were approved and signed by the Directors and authorised for issue on .....23/12/2022.....



Andrew Montgomery  
Director

Company Registration No. NI626366

The notes on pages 7 to 11 form part of these financial statements  
Compiled without audit or independent verification - refer to independent accountants' report

# AMI IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### 1.1 General information and basis of preparation

AMI Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 19 The Cairn, Upper Station Road, Greenisland, Co Antrim, BT38 8ZT.

The accounts have been prepared in accordance with the the Companies Act 2006 and "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)" (second edition - October 2019), the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice as it applies from 1 January 2019. The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities applying FRS 102 (Second edition) not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered, and has been classified under headings that aggregate all the costs relating to the category.

# AMI IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% Straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Operating creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Operating creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

# AMI IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.9 Taxation

The company is a registered charity and is not liable to tax on surpluses generated or investment income derived from activities within the scope of the charitable objectives.

### 2 Donations and legacies

	2021	2020
	£	£
Donations and gifts - DCB	33,400	31,532
Donation and gifts - AMI	3,685	6,640
Gift aid tax reclaim	9,502	10,956
	<u>46,587</u>	<u>49,128</u>

### 3 Income from charitable activities

	2021	2020
	£	£
Events and training materials	-	3,618
	<u>-</u>	<u>3,618</u>

### 4 Charitable activities

	Activities	Support costs	Total 2021	Total 2020
	£	£	£	£
Charitable expenditure - AMI	3,117	871	3,988	6,614
Charitable expenditure - DCB	11,756	606	12,362	19,905
	<u>14,873</u>	<u>1,477</u>	<u>16,350</u>	<u>26,519</u>

### 5 Directors

None of the directors (or any persons connected with them) received any remuneration during the year, however 2 directors received honorarium payments totalling £7,200 for the year:

- Andrew Montgomery: £4,200 Honorarium
- Colin Woodward: £3,000 Honorarium

As well as the honorarium received they also were paid the following expenses:

- Andrew Montgomery: £553 for mileage and general expenses
- Colin Woodward: £2,698 for mileage and general expenses

# AMI IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 7 Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 January 2021	4,410
Additions	433
At 31 December 2021	4,843
<b>Depreciation</b>	
At 1 January 2021	2,720
Depreciation charged in the year	659
At 31 December 2021	3,379
<b>Net book value</b>	
At 31 December 2021	1,464
At 31 December 2020	1,690

### 8 Unrestricted income funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds	190,564	46,587	(16,350)	220,801

### 9 Analysis of net assets between funds

	Total 2021 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:		
Tangible assets	1,464	1,690
Current assets/(liabilities)	219,337	188,874
	220,801	190,564

# AMI IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### 10 Financial commitments

The company had no financial commitments at 31 December 2021 or 31 December 2020.

### 11 Capital commitments

The company had no capital commitments at 31 December 2021 or 31 December 2020.

### 12 Control

The directors control the company.

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**AMI IRELAND**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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## AMI IRELAND

### AMI EDUCATION AND TRAINING ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

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		2021		2020
	£	£	£	£
<b>Income</b>				
Donations		3,685		6,640
Gift aid tax reclaim		1,682		1,753
Event income and training materials		-		3,618
		<u>5,367</u>		<u>12,011</u>
<b>Expenditure</b>				
Director and staff expenses	101		365	
Insurance	391		372	
Gifts and Honorariums	3,000		5,254	
Events and activities	-		140	
Accountancy costs	480		468	
Sundries	16		15	
		<u>3,988</u>		<u>6,614</u>
<b>Net income</b>		<u>1,379</u>		<u>5,397</u>

# AMI IRELAND

## DESTINATION CHURCH BELFAST ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

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		2021		2020
	£	£	£	£
<b>Income</b>				
Tithes & offerings		33,400		31,532
Gift aid tax claim		7,820		9,203
		<u>41,220</u>		<u>40,735</u>
<b>Expenditure</b>				
Staff expenses	604		833	
Office supplies	126		83	
Venue hire	2,073		3,869	
Hospitality	414		1,490	
Gifts and Honorariums	6,791		7,604	
Equipment repairs	177		528	
Accountancy costs	480		468	
Events and activities	891		4,212	
Sundries	147		30	
Depreciation	659		788	
		<u>12,362</u>	<u>788</u>	<u>19,905</u>
<b>Net income</b>		<u>28,858</u>		<u>20,830</u>