

Company registration number: NI607689

Charity registration number: NIC101827

# Trinity Church Belfast

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

D T Carson & Co  
51-53 Thomas Street  
Ballymena  
Co Antrim  
BT43 6AZ

# **Trinity Church Belfast**

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## **Trinity Church Belfast**

### **Reference and Administrative Details**

<b>Trustees</b>	Nancy Eagleson Cherryl Elizabeth Graham Peter Sutherland Wilkie Yuming Liu
<b>Senior Management / Leadership Team</b>	Lee Eagleson, General Secretary
<b>Charity Registration Number</b>	NIC101827
<b>Company Registration Number</b>	NI607689
<b>Registered Office</b>	The charity is incorporated in Northern Ireland. 43 Bristol Avenue Belfast BT15 4AJ
<b>Principal Office</b>	44 Somerton Road Belfast BT15 3LG
<b>Independent Examiner</b>	D T Carson & Co 51-53 Thomas Street Ballymena Co Antrim BT43 6AZ

## **Trinity Church Belfast**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes.

The financial statements comply with the Charities Act 2008, the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2019).

#### **Objectives and activities**

##### ***Objects and aims***

The Charity is established for charitable purposes only, specifically the advancement of Religion (specifically the Christian Faith), the advancement of education, the advancement of community development, and the improvement of the holistic life of communities in Northern Ireland.

The Charity changed its name from Urban Mission Initiatives to Trinity Church Belfast ('TCB') on 28 April 2022.

The charity achieves its objectives through initiatives including (but not limited to):

- (i) Resourcing and facilitation of the local church known as Trinity Church Belfast;
- (ii) Raising awareness and understanding of Evangelical Christian beliefs and practices;
- (iii) Carrying out missionary and outreach work within the local community area served by the Trust and wider afield;
- (iv) The formation of new churches and associated initiatives;
- (v) The support of community transformation enterprises within the local community area served by the Trust and wider afield; and
- (vi) Holding of regular public worship services.

##### ***Objectives, strategies and activities***

The charity seeks to:

1. Provide management and accountability structures for planning, personnel, financial and marketing ventures associated with church planting.
2. Educate and aid existing church communities and organisations in the principles of church planting.
3. Conduct both religious and non-religious events and services to form contacts and connections within urban centre dwellers and users.
4. Produce a lasting church planting commitment within planted churches.
5. Establish and improve education and training programmes to support existing churches in their church planting with expertise, oversight and finance.
6. Initiate, support and sustain church planting networks and movements.

## **Trinity Church Belfast**

### **Trustees' Report**

#### ***Public benefit***

##### **Advancement of Religion**

TCB promotes teaching from the Word of God, the Bible, at worship services at churches planted by TCB ('TCB Churches'), with services open to all members of the public. We also promote the development of existing believers at TCB Churches, helping them to understand the Christian faith more deeply, and how the Gospel is transformative of every aspect of life. We encourage individuals to respond to teaching received through prayer, worship and Christian service. The direct benefits which flow from this purpose are: an improved sense of wellbeing for those attending TCB Churches as they enjoy fellowship with others and receive teaching, and the promotion of Christian values for the benefit of individuals, churches and communities. The indirect benefits which flow from this purpose include the moral improvement in society as a whole which religion is considered to encourage.

##### **Advancement of Education**

We promote teaching about Evangelical Christian beliefs in TCB Churches, proclaiming the Gospel of Jesus Christ. The direct benefits which flow from this purpose are spiritual, moral and intellectual development, through teaching of the Bible, of members of TCB Churches and the public, and the development of individual skills and capabilities of Church members who are involved in teaching and ministry at public worship services.

##### **Advancement of Community Development**

TCB seeks to reach out into the local communities in which its churches are based, and to be viewed as being open to all sectors of the community. We seek to transcend the traditional Protestant and Catholic divide existing in Northern Ireland. The direct benefits which flow from this purpose are: the encouragement of those who live in the locality of TCB Churches as they participate in activities organised by the Churches, and the provision of practical assistance such as food and clothing to those who may be in need.

The organisation's direct beneficiaries are churches, para-church organisations and charities within the Belfast area who wish to benefit from the church-planting resources and experience that TCB offers. Communities and society in general will also benefit indirectly from the work of TCB as new churches are planted and existing churches strengthened. The benefits listed above will be evidenced through informal feedback from those who make use of TCB's resources.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

# Trinity Church Belfast

## Trustees' Report

### **Achievements and performance and plans for future periods**

The period 1 July 2022 to 30 June 2023 was the first full year after the constitution of Trinity Church as a church under law, with the new trustees in place. These trustees were formed by people who weekly attended our gatherings for worship on a Sunday. We are very small by the standards of most churches but we do not measure by those standards. We believe that we have been called to be disciples in our own family networks and to be salt and light particularly in the area around Somerton Hub. We continued to do so in this period.

Blossoms continued to “bed in” to the new base in Somerton Hub. The incredible support from local people from all walks of life has been phenomenal. We continued to help many families over the whole of Belfast but a shift occurred in this period with higher numbers of asylum seekers being referred through our processes. We had a really successful summer craft fair at the beginning of July largely organised by the mums themselves. We also started to pilot Messy Church alongside events at Christmas and Easter. Cheryl Graham continued to do deputations to various places to raise awareness of the work.

We continued to form relationships within the Skegoniel-Glandore area and Lee Eagleson had several opportunities where he was able to provide pastoral care. We also had a very good relationship with Peas Park and were able to support their events and members of their community attended ours. We feel that these relationships must not be forced and it will take time to embed into this area.

The building continued under the overall care of Crosscollyer Street EPC and the relationship is good. We need to strengthen those ties with consideration around the longer term future of the building. The link with Wellington Presbyterian continued to be supportive. Alistair Bates and Lee Eagleson continued in the ‘pulpit exchange.’ Lee also was able to provide pastoral cover for Wellington during Alistair’s times away, and alongside that to teach missiology in Timeless Theological Academy in Ballymena.

Financially, we are so thankful that God continued to provide our needs even in the midst of the financial crisis that arose after the invasion of Ukraine. Our energy costs have spiralled and we had to be more careful around our use of electricity but during the period we covered the bills. We are thankful for our members who contributed to our church and to the many members of the community who support Blossoms.

### **Financial review**

TCB seeks to comply with best practice in managing the finances of the charity.

The balance sheet as at 30 June 2023 reflected cash at bank of £28,927 (2022: £33,332). The total Net Current Assets at 30 June 2023 were £31,797 (2022: £35,114) and unrestricted reserves were £30,041 (2022: £34,129). Income from charitable activities and donations for the year totalled £26,662 (2022: £30,266). Expenditure on charitable activities for the year totalled £28,946 (2022: £27,620). This resulted in a net deficit of £2,284 (2022: net surplus of £2,646).

### ***Policy on reserves***

The charity aims to use their income in furtherance of their objectives.

## **Trinity Church Belfast**

### **Trustees' Report**

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Andrew Davis (resigned 26 July 2022)
- Jonathan King (resigned 26 July 2022)
- Lynda Ranson (resigned 26 July 2022)
- Nancy Eagleson
- Cherryl Elizabeth Graham
- Peter Sutherland Wilkie
- Yuming Liu

Senior Management / Leadership Team: Lee Eagleson, General Secretary

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

##### ***Nature of governing document***

Trinity Church Belfast is a company limited by guarantee, incorporated on 2 June 2011 and registered with the Charities Commission for Northern Ireland on 15 April 2015.

The charity is governed by a Memorandum and Articles of Association and all activities are delivered in accordance with charity and company law.

##### ***Recruitment and appointment of trustees***

The directors of the company are also charity trustees for the purposes of charity law. New Trustees are recruited who share the aims of the charity and can be appointed accordingly by approval of the Board. All Trustees give their time voluntarily and received no benefits from the charity.

##### ***Induction and training of trustees***

Most trustees are already familiar with the practical work of the charity however if further training is required this is provided by the Charity.

##### ***Arrangements for setting key management personnel remuneration***

Key Management Personnel consist of the Senior Manager whose remuneration is fixed by the Trustees.

##### ***Organisational structure***

The organisation is managed and directed by its Trustees. The Trustees are elected annually and meet regularly during the year.

## **Trinity Church Belfast**

### **Trustees' Report**

#### **Relationships with related parties**

##### **Trustees**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

No trustee expenses have been incurred.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Trinity Church Belfast for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Trinity Church Belfast**

### **Trustees' Report**

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 March 2024 and signed on its behalf by:

.....*Nancy Eagleson*.....  
Nancy Eagleson  
Trustee

## Trinity Church Belfast

### Independent Examiner's Report to the trustees of Trinity Church Belfast ('the Company')

I report to the charity trustees on the accounts of the charity for the year ended 30 June 2023 which are set out on pages 9 to 21.

#### Responsibilities and basis of report

As the charity's trustees of Trinity Church Belfast (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the charity is not required to be audited under company law 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; and
- 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. My 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 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That 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 Standard applicable in the UK and Republic of Ireland; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above, and in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Edwin McLaughlin  
Institute of Chartered Accountants in Ireland  
D T Carson & Co  
51-53 Thomas Street  
Ballymena, Co Antrim  
BT43 6AZ

20 March 2024

## Trinity Church Belfast

### Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Charitable activities	3	18,688	7,974	26,662
Total income		<u>18,688</u>	<u>7,974</u>	<u>26,662</u>
<b>Expenditure on:</b>				
Charitable activities	4	(22,776)	(6,170)	(28,946)
Total expenditure		<u>(22,776)</u>	<u>(6,170)</u>	<u>(28,946)</u>
Net (expenditure)/income		<u>(4,088)</u>	<u>1,804</u>	<u>(2,284)</u>
Net movement in funds		(4,088)	1,804	(2,284)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>34,129</u>	<u>985</u>	<u>35,114</u>
Total funds carried forward	15	<u>30,041</u>	<u>2,789</u>	<u>32,830</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Charitable activities	3	26,518	3,748	30,266
Total income		<u>26,518</u>	<u>3,748</u>	<u>30,266</u>
<b>Expenditure on:</b>				
Charitable activities	4	(23,887)	(3,733)	(27,620)
Total expenditure		<u>(23,887)</u>	<u>(3,733)</u>	<u>(27,620)</u>
Net income		2,631	15	2,646
Transfers between funds		<u>(182)</u>	<u>182</u>	<u>-</u>
Net movement in funds		2,449	197	2,646
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>31,680</u>	<u>788</u>	<u>32,468</u>
Total funds carried forward	15	<u>34,129</u>	<u>985</u>	<u>35,114</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 15.

The notes on pages 11 to 21 form an integral part of these financial statements.

## Trinity Church Belfast

(Registration number: NI607689)  
Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	1,033	-
<b>Current assets</b>			
Debtors	10	3,931	4,685
Cash at bank and in hand	11	<u>28,927</u>	<u>33,332</u>
		32,858	38,017
<b>Creditors: Amounts falling due within one year</b>	12	<u>(1,061)</u>	<u>(2,903)</u>
<b>Net current assets</b>		<u>31,797</u>	<u>35,114</u>
<b>Net assets</b>		<u>32,830</u>	<u>35,114</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	15	2,789	985
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>30,041</u>	<u>34,129</u>
<b>Total funds</b>	15	<u>32,830</u>	<u>35,114</u>

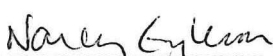
For the financial year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 20 March 2024 and signed on their behalf by:

  
.....  
Nancy Eagleson  
Trustee

The notes on pages 11 to 21 form an integral part of these financial statements.

## Trinity Church Belfast

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

43 Bristol Avenue  
Belfast  
BT15 4AJ

The principal place of business is:

44 Somerton Road  
Belfast  
BT15 3LG

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008 and the Companies Act 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

##### Basis of preparation

Trinity Church Belfast meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentational currency of these financial statements is sterling and amounts have been rounded to the nearest £1.

##### Going concern

The financial statements have been prepared on a going concern basis as the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have considered both the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, taking into consideration all relevant factors.

## Trinity Church Belfast

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### **Judgements**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets and liabilities, income and expenses. Actual results may differ from these estimates.

#### **Income and endowments**

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

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## Trinity Church Belfast

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### **Tangible fixed assets**

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and impairment losses. The company assesses at each reporting date whether tangible fixed assets are impaired.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	4 years straight line

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## **Trinity Church Belfast**

### **Notes to the Financial Statements for the Year Ended 30 June 2023**

#### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Trinity Church Belfast

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
Donations	15,150	7,759	22,909
Gift aid on Donations	3,538	215	3,753
	18,688	7,974	26,662
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>
Donations	21,925	3,091	25,016
Gift aid on Donations	4,587	157	4,744
Other income - cleaning grant	-	500	500
Bank interest	6	-	6
	26,518	3,748	30,266

## Trinity Church Belfast

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 4 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
Advertising	259	-	259
Books, resources and stationery	247	363	610
Telephone, IT and Website costs	1,163	60	1,223
Sundry expenses	735	-	735
Conference and project costs	836	4,389	5,225
Support costs	1,576	-	1,576
Bank charges	142	41	183
Wages, salaries and staff training costs	13,585	-	13,585
Insurance	145	-	145
Repairs, maintenance and renewals	1,140	66	1,206
Depreciation	345	-	345
Rent	1,200	-	1,200
Light, Heat & Power	1,403	601	2,004
Grants	-	650	650
	<b>22,776</b>	<b>6,170</b>	<b>28,946</b>
	<b>22,776</b>	<b>6,170</b>	<b>28,946</b>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>
Advertising	758	12	770
Books, resources and stationery	414	7	421
Telephone, IT and Website costs	1,488	50	1,538
Sundry expenses	964	3	967
Conference and project costs	694	3,636	4,330
Support costs	594	-	594
Bank charges	126	25	151
Wages, salaries and staff training costs	14,206	-	14,206
Insurance	370	-	370
Repairs, maintenance and renewals	691	-	691
Depreciation	867	-	867
Rent	950	-	950
Light, Heat & Power	1,765	-	1,765
	<b>23,887</b>	<b>3,733</b>	<b>27,620</b>
	<b>23,887</b>	<b>3,733</b>	<b>27,620</b>

## Trinity Church Belfast

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 5 Trustees remuneration and expenses

No trustees have received any remuneration from the charity during the year.

#### 6 Employees

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	12,800	12,800
Social security costs	526	460
Pension costs	197	197
Other staff costs	62	749
	<u>13,585</u>	<u>14,206</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charity worker	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

#### 7 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>330</u>	<u>450</u>
<b>Other fees to examiners</b>		
All other services	<u>156</u>	<u>144</u>

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Trinity Church Belfast

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 9 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 July 2022	3,467	3,467
Additions	<u>1,378</u>	<u>1,378</u>
At 30 June 2023	<u>4,845</u>	<u>4,845</u>
<b>Depreciation</b>		
At 1 July 2022	3,467	3,467
Charge for the year	<u>345</u>	<u>345</u>
At 30 June 2023	<u>3,812</u>	<u>3,812</u>
<b>Net book value</b>		
At 30 June 2023	<u><u>1,033</u></u>	<u><u>1,033</u></u>
At 30 June 2022	<u><u>-</u></u>	<u><u>-</u></u>

#### 10 Debtors

	<b>2023 £</b>	<b>2022 £</b>
Prepayments	227	-
Other debtors	<u>3,704</u>	<u>4,685</u>
	<u><u>3,931</u></u>	<u><u>4,685</u></u>

#### 11 Cash and cash equivalents

	<b>2023 £</b>	<b>2022 £</b>
Cash at bank	<u><u>28,927</u></u>	<u><u>33,332</u></u>

## Trinity Church Belfast

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	91
Other creditors	-	1,001
Accruals	1,061	1,811
	<u>1,061</u>	<u>1,811</u>
	<u>1,061</u>	<u>2,903</u>

#### 13 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £197 (2022 - £197).

#### 14 Commitments

##### Capital commitments

Operating lease of premises at 44 Somerton Road, Belfast

The total amount contracted for but not provided in the financial statements was £200 (2022 - £1,400).

## Trinity Church Belfast

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 15 Funds

	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
<b>Unrestricted</b>			
<i>General</i>			
General Fund	18,688	(22,776)	(4,088)
<b>Restricted</b>			
Blossoms Fund	7,974	(6,170)	1,804
<b>Total funds</b>	26,662	(28,946)	(2,284)

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Fund	31,680	26,518	(23,887)	(182)	34,129
<b>Restricted</b>					
Blossoms Fund	488	3,248	(3,233)	182	685
Equipment Fund	300	-	-	-	300
Presbytery Cleaning grant	-	500	(500)	-	-
<b>Total restricted funds</b>	788	3,748	(3,733)	182	985
<b>Total funds</b>	32,468	30,266	(27,620)	-	35,114

The specific purposes for which the funds are to be applied are as follows:

#### Blossoms Fund

The Blossoms mercy ministry project aims to provide baby hampers and essentials for the first month after birth to new, single, underage or disadvantaged mums/dads.

#### Equipment Fund

This fund is for any donations specifically in respect of the purchase of equipment for use by the Charity.

#### Presbytery Cleaning Grant

This relates to grant funding received from the Presbyterian Church in Ireland in relation to cleaning costs of the Charity in 2021.

## Trinity Church Belfast

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 16 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 June 2023 £</b>
Tangible fixed assets	1,033	-	1,033
Current assets	30,069	2,789	32,858
Current liabilities	<u>(1,061)</u>	<u>-</u>	<u>(1,061)</u>
Total net assets	<u>30,041</u>	<u>2,789</u>	<u>32,830</u>
	<b>Unrestricted funds Designated £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 June 2022 £</b>
Current assets	37,032	985	38,017
Current liabilities	<u>(2,903)</u>	<u>-</u>	<u>(2,903)</u>
Total net assets	<u>34,129</u>	<u>985</u>	<u>35,114</u>

#### 17 Related party transactions

During the year the charity made the following related party transactions:

##### Charity Trustees

Total donations received of £12,434 (2021: £11,370) from Charity Trustees. At the balance sheet date the amount due to/from Charity Trustees was £Nil (2022 - £Nil).