

Portadown Christian Centre

**Trustees' Annual report and Statement of Receipts and
Payments and Assets and Liabilities**

For the year ended 28th February 2023

Charities Number: 103638

Portadown Christian Centre

Annual report and financial statements for the year ended 28 February 2023

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Portadown Christian Centre

References and administrative details

Charity Name: Portadown Christian Centre
Charity Registration Number: 103638
Contact Address: 1 Levaghery Court, Portadown, Craigavon, BT63 5FQ

Trustees

Pastor George Elliott Mrs Irene Elliott
Mr Norman Turner Mrs Isabel Rathore

Principal Office-bearers

Pastor: Pastor George Elliott
Church Treasurer: Mrs Irene Elliott

Independent Examiner

JDMR Limited
Chartered Accountants & Registered Auditors
16 Church Street
Dungannon
Co Tyrone

Principal Bankers

Ulster Bank
Portadown Branch
20 High Street
Portadown
Co Armagh
BT62 1HU

Trustees' Annual Report for the year ended 28 February 2023

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Portadown Christian Centre for the year ended 28 February 2023.

Objectives and Activities

The charitable purpose of Portadown Christian Centre is the advancement of religion.

The principal function of Portadown Christian Centre is to support the advancement of the Christian religion by promoting, through the work of Portadown Christian Centre the whole mission of the Church, pastoral, evangelistic and social. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Portadown Christian Centre has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the trustees of Portadown Christian Centre.

Achievements, Performance & Public Benefit

Portadown Christian Centre has weekly services on Sunday mornings together with various other special services during the year. Prayer meetings are held on a regular basis. Pastoral care is also provided.

A range of other activities are also provided by Portadown Christian Centre including a regular coffee morning and Barbeques which are open to the wider community in Portadown. Portadown Christian Centre also operates the collection of provisions for a local foodbank in the Portadown area. This foodbank provides much needed support for disadvantaged families in need of basic essentials.

Portadown Christian Centre also collect gifts for children at Christmas and these are given to the Salvation Army Christmas toy appeal to help disadvantaged children. Portadown Christian Centre also support the Samaritans purse appeal.

Portadown Christian Centre supports ministry to the elderly with meetings being held in a local Portadown nursing home.

Portadown Christian Centre also supports overseas charitable activity. In particular financial aid is given to a project in Venezuela which supports the children of imprisoned parents within that country.

The activities outlined above demonstrate how Portadown Christian Centre continues to implement its charitable purposes (i.e. the advancement of religion) and meets the Public benefit requirement. Benefits to members of the public include contributing to spiritual well-being of participants and the reinforcement of Christian values.

Trustees' Annual Report for the year ended 28 February 2023 (continued)

Achievements, Performance & Public Benefit (continued)

The Charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Charity's objectives as well as providing public benefit.

Financial Review

- The principal source of income of Portadown Christian Centre continues to be from Donations and Plate Collections.
- The principal expense of Portadown Christian Centre is in respect of payments regarding wages and church maintenance expenses.
- Portadown Christian Centre had an excess of receipts over payments before other gains of £69,007.23 for the year ended 28 February 2023.
- Portadown Christian Centre continues to be in a healthy financial state as at 28 February 2023 with total cash funds of £80,670.52.
- Portadown Christian Centre aims to retain sufficient reserves to meet its expected future expenditure requirements as well as potential future capital projects.

Trustees' Annual Report for the year ended 28 February 2023 (continued)

Structure, Governance and Management

Going Concern

The trustees have reviewed its planned expenditure for the year ahead and are satisfied that there are adequate funds in place to ensure that the Charity can continue its activities and the financial statements for the year ended 28 February 2023 can be signed off as a going concern.

Governing Document and Constitution of the Charity

The governing document of the charity is the Constitution of Portadown Christian Centre.

Recruitment and Appointment of Trustees

All members of the Church who are over the age of 18 are eligible to be trustees of the charity. Trustees of the charity are elected by the incumbent pastor of the church. There is no limit on the length of period which may be served by the trustees.

Organisational Structure

The trustees are responsible for the day to day management of the charity.

The trustee meetings are chaired by the incumbent pastor of the church. Trustees are responsible for making decisions on matters of general concern and importance to the charity including deciding how charity funds are to be applied.

The trustees meet at times fixed by the pastor with a minimum of three meetings per year. Special meetings may be convened at any time by the pastor or trustees.

Compliance with Public Benefit

The Charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Charity's objectives as well as providing public benefit.

Trustees' Annual Report for the year ended 28 February 2023 (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on Behalf of the Trustees

Trustee 1 George Elliott

Trustee 2 Irene Elliott

Date 26th September 2023

Independent Examiners Report to the Trustees of Portadown Christian Centre

Respective responsibilities of the trustees and examiner

The charity's trustees responsibility for the preparation of the trustees report and the accounts, as set out on pages 2 to 11, in accordance with applicable Northern Irish law and the accounting standards issued by the Accounting Standards Board and published by The Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Northern Ireland) are set out in the Statement of Directors' Responsibilities on page 5. The charity's trustees consider that an audit is not required for this year but have requested that an independent examination be carried out.

It is my responsibility to:

- Examine the accounts
- To follow the procedures laid down in the general directions given by the terms of our engagement and
- To state whether particular matters have come to my attention.

This report, including the statement, has been prepared for and only for the charity's trustees as a body in accordance with the terms of our engagement and for no other purpose. We do not, in giving this statement, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the terms of our engagement. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented within those records. It also includes consideration of any unusual items or disclosures within the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts provide a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination of the financial statements for the year ended 28 February 2023, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records
 - to prepare accounts which accord with the accounting records and comply with accounting requirements

have not been met

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jonathan Ruddell

Jonathan Ruddell
For JDMR Limited
Chartered Accountants & Registered Auditors
Dungannon
26th September 2023

Receipts and Payments Account for the year ended 28 February 2023

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Receipts					
Donations & plate collections	104,006.64	—	—	104,006.64	35,416.08
Proceeds from Fund Raising Events	—	—	—	—	—
Bank & Deposit interest	14.39	—	—	14.39	8.44
Investment income	—	—	—	—	—
Rental of premises	—	—	—	—	—
Loan received	—	—	—	—	—
Other Income	470.00	—	—	470.00	—
Total Receipts	104,491.03	—	—	104,491.03	35,424.52
Payments					
Church & Hall Running Costs	28,426.88	—	—	28,426.88	29,695.47
Administrative Costs	1,586.47	—	—	1,586.47	1,524.42
Fundraising Costs	—	—	—	—	—
Charitable Donations	767.00	—	—	767.00	175.00
Other	4,703.45	—	—	4,703.45	1,463.20
Payments to Organisations	—	—	—	—	—
Total Payments	35,483.80	—	—	35,483.80	32,858.09
Excess of receipts over payments before transfer	69,007.23	—	—	69,007.23	2,566.43
Transfers					
Gross transfers between funds - in	—	—	—	—	-
Gross transfers between funds - out	—	—	—	—	-
Excess of receipts over payments before other gains	69,007.23	—	—	69,007.23	2,566.43

On Behalf of the Trustees

Trustee 1 **George Elliott**

Trustee 2 **Irene Elliott**

Statement of Assets and Liabilities as at 28 February 2023

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total 2022 £
Cash Funds					
Ulster Bank No 1 Account	80,670.52	-	-	80,670.52	11,663.29
Total Cash Funds	80,670.52	-	-	80,670.52	11,663.29
Investments	-	-	-	-	-
Total Investment Assets	-	-	-	-	-
Assets retained for the Charity's own use					
Church building and land Church Hall	150,000.00	-	-	150,000.00	150,000.00
Fixtures and Fittings	3,000.00	-	-	3,000.00	3,000.00
Total Assets retained for the Charity's own use	153,000.00	-	-	153,000.00	153,000.00
Total Assets	233,670.52	-	-	233,670.52	164,663.29

On Behalf of the Trustees

Trustee 1 George Elliott

Trustee 2 Irene Elliott

Notes to the financial statements for the year ended 28 February 2023

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

(a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

(b) Statement of Assets and Liabilities

(i) *Assets retained for the Charity's own use*

The assets of the Charity, retained for its own use comprise:-

- Church Building and Land
- Fixtures and fittings

The Church Building is recognised at the estimated net realisable value of the property.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 5 years. The church has set a minimum threshold of cost for an item of £500 for it to be considered to be capitalised as a fixed asset.

ii) Investments

Fixed asset investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

Notes to the financial statements for the year ended 28th February 2023 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	11,663.29
Receipts for the Year	104,491.03
Payments for the Year	<u>(35,483.80)</u>
Total Cash Funds at end of the year	<u><u>£80,670.52</u></u>

3. Movement in Funds

	At 1 Mar 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	Investment Gain/(Loss) £	At 28 Feb 2023 £
Endowment funds	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted funds	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted funds					-	
Ulster Bank No 1 Account	11,663.29	101,929.03	- 32,921.80	-		80,670.52
Cash Account	<u>-</u>	<u>2,562.00</u>	<u>-2,562.00</u>			<u>-</u>
	<u>11,663.29</u>	<u>104,491.03</u>	<u>-35,483.80</u>	<u>-</u>	<u>-</u>	<u>80,670.52</u>
Total funds	<u><u>11,663.29</u></u>	<u><u>104,491.03</u></u>	<u><u>-35,483.80</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>80,670.52</u></u>

4. Collections for Third Parties

There were no collections for third parties in the current year.

Notes to the financial statements for the year ended 28 February 2021 (continued)

5. Transactions with the Trustees

Pastor George Elliott was paid £15,500 for services rendered in his role as church pastor during the financial period. The charity also paid expenses relating to the Pastor's own car totalling £340.00.

6. Governance Costs

Governance costs of £750.00 were incurred during the year which solely relate to fees paid to the independent examiner. Governance costs are included within Administrative Costs in the Receipts and Payments Accounts.