

Company registration number – NI053634
Charity Commission for Northern Ireland registration number - 104970
Accepted as a Charity by HM Revenue & Customs reference – XR78512

CONNECT CHRISTIAN FELLOWSHIP LIMITED
Company limited by guarantee

Trustees' report and financial statements
for the year ended 5 April 2023

Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

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Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

Company Information

Directors	William John Patterson Paul David Paynter Barry William Hyland William John Kennedy
Secretary	Keith Scott Freeburn
Trustees	William John Patterson Paul David Paynter Barry William Hyland William John Kennedy Keith Scott Freeburn
Company number	NI053634
Registered office	The Connect Centre 6-10 Model School Road Ballymoney Co. Antrim BT53 6BH
Accountants	David McMullan & Co Ltd Chartered Accountants 1 Ballykenver Road Stranocum Ballymoney Co. Antrim BT53 8PZ
Business Address	The Connect Centre 6-10 Model School Road Ballymoney Co. Antrim BT53 6BH
Bankers	AIB 78 Wellington Street Ballymena Co. Antrim BT43 6AF

Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

The Trustees' report

The Trustees, four of whom who are also the directors of the company for the purposes of the Companies Act 2006, present their annual report together with the financial statements and independent accountants' report of the charitable company for the year ended 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with current statutory requirements, the Memorandum and Articles of Association, 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)" (as amended for accounting periods commencing 1 January 2016).

Legal Structure

Connect Christian Fellowship Limited is a charitable incorporated company governed by its Articles of Association and is a registered charity in Northern Ireland (Charity Registration No. 104970). The charity is a charitable company limited by guarantee.

Purpose

Connect Christian Fellowship's main activities are public meetings at the Connect Centre and group meetings in private homes for worship, prayer, teaching, fellowship and support and encouraging all participants to engage in altruistic activities in the community. The meetings are open to the public and information is available on the website in relation to the gatherings and other events that the church supports. The church has programmes catering for children of all ages up to school leavers. The church supports individuals and Christian charities involved in charitable work locally and internationally. The church supports joint activities with other churches in the Ballymoney area.

Objectives and activities

Public Benefit

The principal public benefit is the advancement of the Christian faith through a personal belief in Jesus Christ. The church promotes the application of Biblical teaching for life. It trains, equips and supports people in their Christian faith with the benefits flowing from the promotion of family stability and the well-being for those attending. The public are welcome to attend our meetings which are free of charge and open to all. Through its activities and the support given by the church, people have increased opportunity to contribute positively to society and to address poverty and help those in need of care at home and elsewhere. We facilitate those who attend to carry out acts of social concern to benefit persons in the Causeway and surrounding areas facing hardship on the basis of their need and thereby promote the practice of the Christian faith. The benefits are evidenced through weekly meetings to present the teachings of the bible and the provision of opportunities for Christian response including but not limited to prayer and worship and the building up of fellowship. There are groups for children of all ages up to school leavers. In the various meetings we promote the Christian faith, friendship and care. The church facilitates and encourages contact and activities with other churches in the Ballymoney area. The church's beneficiaries are those who attend and participate in meetings and activities including children, youth, parents/carers with toddlers and also members of the general public in the local community and further afield to whom the church members reach out. Many people testify to the beneficial effects resulting from attending the meetings and participating in the activities. The charity also brings benefits to the poor in the local community and abroad through financial and other support of people, and appropriate charitable organisations and individuals carrying out charitable Christian work helping people in need by reason of poverty or sickness and people in need of educational help. Any private benefit flowing from the purpose of the church is incidental. No harm arises from these purposes.

Achievements and Performance

Total incoming resources amounted to £194,414 (2022 - £203,648) and after deducting total resources expended of £156,770 (2022 - £157,363), which excludes fixed asset investments, net incoming resources amounted to £37,644 (2022 - £46,285). At the year end unrestricted funds amounted to £233,020 (2022 - £195,376). All resources received and expended are treated as unrestricted funds, unless otherwise stated.

Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

The Trustees' report (Cont'd)

Governance and Management

The Trustees of the charity have the responsibility for the operational deliverance of the charity's activities and achievement of the objectives. The Trustees who served during the year are as stated below:

William John Patterson
Paul David Paynter
Barry William Hyland
William John Kennedy
Keith Scott Freeburn

Trustees are elected in accordance with the Articles of Association.

The Trustees have assessed major risks to which the company is exposed, in particular those related to the operations and finances, and are satisfied that systems are in place to mitigate exposure.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires that the Trustees prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company and the incoming resources and application of the resources, including the net income or expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

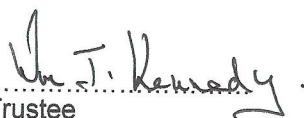
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures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

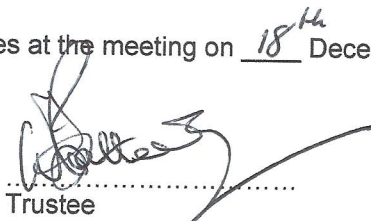
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

This report was approved by the Trustees at the meeting on 18th December 2023 and signed on its behalf by


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Trustee


.....
Trustee

Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

Independent Examiner's Report to the Trustees of Connect Christian Fellowship Limited

We report on the financial statements of the charitable company for the year ended 5th April 2023, which comprise the Statement of Financial Activities, Balance Sheet and related notes, set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is 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)" (as amended for accounting periods commencing 1 January 2016).

Respective responsibilities of directors and independent examiner

The charity's Trustees (who are also the Directors of Connect Christian Fellowship Limited for the purposes of company law) are responsible for the preparation of the financial statements in accordance with section 63 of the Charities Act (Northern Ireland) 2008. The charity's Trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2013 and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 65 of the 2013 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act; and
- (iii) state whether particular matters have come to our attention

Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 present a 'true and fair' view and the report is limited to those matters set out in the independent examiner's statement below.

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 financial statements do not accord with those accounting records
3. That the financial statements do not comply with the accounting requirements of the Charities Act
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.



David McMullan & Co Ltd
Chartered Accountants

1 December 2023

Kenver House
1 Ballykenver Road
Stranocum
Ballymoney
Co. Antrim
BT53 8PZ

Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

Statement of Financial Activities

	Notes	£ Unrestricted	£ Restricted	2023 £ Total	2022 £ Total
<u>Incoming resources</u>					
Incoming resources from charitable activities	2	179,311	15,103	194,414	203,648
Total incoming resources		179,311	15,103	194,414	203,648
<u>Resources expended</u>					
Direct charitable expenses		96,791	15,103	111,894	71,650
Operational and administrative expenses		44,876	-	44,876	85,713
Total resources expended		141,667	15,103	156,770	157,363
Net (outgoing)/ incoming resources for the year being net movement in funds	6	37,644	-	37,644	46,285
Funds brought forward		195,376	-	195,376	149,091
Funds carried forward		233,020	-	233,020	195,376

All income and expenditure derive from continuing activities.

There were no recognised gains or losses other than those included above.

The notes on pages 7 to 10 form part of the financial statements

Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

Balance Sheet

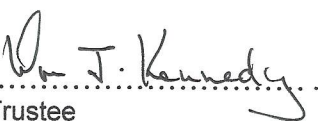
	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	3		81,490		101,542
Current assets					
Debtors	4	19,040		16,655	
Cash at bank and in hand		133,240		77,929	
		<u>152,280</u>		<u>94,584</u>	
Creditors:					
amounts falling due within one year	5	<u>750</u>		<u>750</u>	
Net current assets			<u>151,530</u>		<u>93,834</u>
Total assets less current liabilities			<u>233,020</u>		<u>195,376</u>
Net assets			<u>233,020</u>		<u>195,376</u>
Reserves					
Restricted funds			-		-
Unrestricted funds	6		233,020		195,376
Total reserves			<u>233,020</u>		<u>195,376</u>

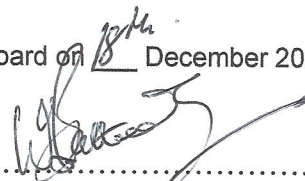
In approving these financial statements as trustees of the charitable company we hereby confirm:

- For the year ended 5 April 2023 the charitable company was not required to carry out an audit and was entitled to the exemption conferred by Section 477 of the Companies Act 2006.
- The members have not required the charitable company to obtain an audit of its accounts for the year in question and that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 4th April 2023.
- The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act (Northern Ireland) 2008 and the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board on 18th December 2023 and signed on its behalf by


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Trustee


.....
Trustee

The notes on pages 7 to 10 form part of these financial statements

Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

Notes to the Financial Statements

1 Accounting policies

a Charity status

The charity is a charity limited by guarantee and consequently does not have a share capital. The charity is registered with the Charity Commission for Northern Ireland.

b Basis of Accounting

The financial statements have been prepared in accordance with applicable accounting standards and comply with the Charity's Governing Document, the Charities Act (Northern Ireland 2008) 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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

c Going Concern

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

d Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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.

e Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income where appropriate;

- Rental income is included in full in the statement of financial activities when receivable.
- Investment income is included when receivable.

f Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries.

Administrative costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the other costs incurred in the running of the charity.

g Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

Notes to the Financial Statements

1 Accounting policies (Cont'd)

h Tangible fixed assets and depreciation

Depreciation is provided for on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows;

- Building Works & Infrastructure 25% Reducing Balance
- Fixtures, Fittings & Equipment 25% Reducing Balance

The building works and infrastructure relate to the refurbishment of the charity leased premises at 2-10 Model School Road, Ballymoney and are depreciated on a basis estimated to reflect writing off of the costs over the expected useful life in line with the lease term.

i Impairment of fixed assets

At each reporting date, the charity reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount is estimated in order to determine the extent of the impairment loss (if any).

j Cash and cash equivalents

Cash and cash equivalents include deposits held at call with banks.

k 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.

l Basic financial liabilities

Basic financial liabilities which include other creditors are initially measured at transaction price.

m Grants

Capital Grants are recognised at fair value when there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received. Grants related to purchase of assets are treated as deferred income and allocated to the statement of financial activities over the useful lives of the related assets to which they relate.

Grants of a revenue nature are credited to income in the period to which they relate.

n Critical accounting estimates and judgements

In the application of the charity's accounting policies, during the current financial year, there were no material judgements or estimates included in the financial statements.

2 Incoming resources from charitable activities

	2023	2022
	£	£
Donations and gifts, including gift aid reclaimed	172,566	183,780
Other operating income	21,848	19,868
Total incoming resources from charitable activities	194,414	203,648

Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

Notes to the Financial Statements (Cont'd)

3 Tangible fixed assets	Building Works & Infrastructure	Fixtures, Fittings & Equipment	2023	
	£	£	£	
Cost				
As at 6 April 2022	71,881	63,508	135,389	
Additions	-	7,112	7,112	
As at 5 April 2023	<u>71,881</u>	<u>70,620</u>	<u>142,501</u>	
Depreciation				
As at 1 April 2022	17,970	15,877	33,847	
Charge for the year	13,478	13,686	27,164	
As at 5 April 2023	<u>31,448</u>	<u>29,563</u>	<u>61,011</u>	
Net Book Value				
As at 5 April 2023	<u>40,433</u>	<u>41,057</u>	<u>81,490</u>	
As at 5 April 2022	<u>53,911</u>	<u>47,631</u>	<u>101,542</u>	
4 Debtors		2023	2022	
		£	£	
Trade Debtors		<u>19,040</u>	<u>16,655</u>	
		19,040	16,655	
5 Creditors		2023	2022	
		£	£	
Trade Creditors & Accruals		<u>750</u>	<u>750</u>	
		750	750	
6 Reserves	Other Reserves Fund*	Designated Fund	General Reserves Fund	Total
	£	£	£	£
At 6 April 2022	45,335	-	150,041	195,376
Net incoming resources for the year	-	-	37,644	37,644
At 5 April 2023	<u>45,335</u>	-	<u>187,685</u>	<u>233,020</u>

*Other Reserves Fund represents monies transferred to the company upon its incorporation by the The Barn Fellowship (Unincorporated)

7 Transactions with directors

None of the Directors has received or is due to receive any remuneration for the year from the company funds (2022 – Nil).

Connect Christian Fellowship Limited

Company limited by guarantee

For the year ended 5 April 2023

Notes to the Financial Statements (Cont'd)

8 Related Party Transactions

Connect Christian Fellowship made donations to Christian Family Centre (NI), another registered charity, during the year of £30,000 (2022 - £30,000). These financial donations are missionary support expenditure in recognition of the services Paul Paynter gives to Christian Family Centre (NI) and Connect Christian Fellowship. Paul Paynter is recused from formal deliberations and decision making related to these donations.

9 Company Limited by Guarantee

The company is registered under the Companies Act 2006 and is a private limited company, limited by guarantee. The members of the company are the directors named on page 1 and also serve as the charity Trustees.

The company is also an exempt charity.

10 Taxation

No provision for taxation is required as the company has charitable status approved by HMRC.