Church of the Nazarene
Donegall Road

FINANCIAL STATEMENTS
for the year ended 30 September 2025

Registered Charity No: NIC106575

Church of the Nazarene Donegal Road
Nine month period ended 30 September 2024

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DONEGAL ROAD CHURCH OF THE NAZARENE BELFAST

Trustees' report
for the year ended 30 September 2025

The trustees present its report and statement of accounts for the year ended 30 September 2025.

Reference and Administrative Information

Charity Name	Church of the Nazarene Donegal Road
Charity Registration Number	106575
Registered Office	1 Roseland Place Belfast BT12 5JR
Trustees	Reverend Philip Bell Lorraine Bell Margaret Rogers
Board Members	Reverend Philip Bell Lorraine Bell Margaret Rogers Joan Breadon Margaret Wilson George Watt Lynda Watt
Accountant	Stavri Chartered Accountants Outbuildings 65 Edenbane Road Garvagh, Coleraine BT51 5NA
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS

DONEGAL ROAD CHURCH OF THE NAZARENE BELFAST

Trustees' report
for the year ended 30 September 2025

Structure, governance and management

Governing document
The Charity is governed by constitution as set out in the Church of the Nazarene manual copy of which is with the Northern Ireland Charity Commission.

Organisational structure
Organisational structure is as described in the Church of the Nazarene Manual. The charity trustees are appointed by election at a members' meeting as and when needed and registered with the church's solicitors.

Objectives and activities
Objectives and activities as set forth in the Church of the Nazarene Manual.

Public benefit
The trustees have had regard to the general guidance published by the Charity Commission on public benefit .

Achievements, performance and financial review
It has been a very sad year and a blessed year for the church.

Having a company of people who were willing to work and promote the church.

The passing of two of our esteemed members Jane Benington in May aged 108yrs and Jean Green in October a founding member.

There has been many highlights Easter Services, District Assembly, General Assembly, Celebration of the Kings Coronation, Trafalgar Day, and Remembrance Day services for Royal Naval Assoc, Royal Black Preceptory service.

The upgrading of our media equipment enabled the sharing of the Sunday morning sermon on WhatsApp. Thanks to George for this.

Your generous giving must be commended with over £6,500 given to missions worldwide,

It will not be long before District Assembly and Easter will be upon us.

Continuing Education, with the Story of God, Pastors Fraternal’s and Conferences.

We look forward to the upgrading of the kitchen facilities, indoor bowling and Kintsugi course in the year ahead to bring more of the community into our centre.

Pray that God will bless the work here and we will see His Kingdom come and all the praise and glory will go to Him.

Philip Bell (Rev.) Chairperson

DONEGAL ROAD CHURCH OF THE NAZARENE BELFAST

Trustees' report
for the year ended 30 September 2025

Statement of Trustees responsibilities

The trustees are responsible for maintaining proper accounting records and an appropriate system of internal control for the charity and for preparing the account and statement in accordance with the Charities Act (Northern Ireland) 2008 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In accordance with the Charities Act (Northern Ireland) 2008 section 64, where the charity's gross income in any financial year does not exceed £250,000, the charity's trustees may elect to prepare a receipts and payments account and a statement of assets and liabilities as its annual statement of accounts. We have elected to prepare such a statement of accounts.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

For and behalf of the trustees

Reverend Philip Bell
Chair.

DONEGAL ROAD CHURCH OF THE NAZARENE BELFAST

Independent Examiner's Report to the Trustees of Donegal Road Church of the Nazarene Belfast

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 30 September 2025, as set out on pages 7 - 8.

Respective responsibilities of charity trustees and Independent examiner
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- to 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 63 of the Charities Act.
2- That the accounts do not accord with those accounting records.
3- That the accounts do not comply with the accounting requirements of the Charities Act.
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- 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 your attention.

Loucas Stavri FCA
Institute of Chartered Accounts Ireland
Outbuildings
65 Edenbane Road
Garvagh, Coleraine
BT51 5NA

DONEGAL ROAD CHURCH OF THE NAZARENE BELFAST

Statement of Receipts and Payments
for the year ended 30 September 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**12 Mths Total 2025 £**	9 Mths Total 2024 £
Receipts					
Donations and legacies	92,365	-	-	**92,365**	18,598
Charitable activities	17,988	-	-	**17,988**	13,723
Investment income	-	-	-	**-**	-
Total receipts	**110,353**	**-**	**-**	**110,353**	32,321
Payments					
Cost of charitable activities	24,793	-	-	**24,793**	27,780
Governance costs	13,336	-	-	**13,336**	9,950
Replacement of fixed assets	-	-	-	**-**	-
Total payments	38,129	-	-	38,129	37,731
Net receipts (payments)	72,223	-	-	**72,223**	(5,410)
Transfer to (from) funds	-	-	-	-	-
Surplus (deficit) for the period	72,223	-	-	72,223	(5,410)
Bank reconciliation 30 September 2025					
Cash at bank and in hand at start period	34,415			**34,415**	39,825
Surplus (deficit) for the period	72,223	-	-	**72,223**	(5,410)
Cash at bank and in hand end period	106,639	-	-	**106,639**	34,415

DONEGAL ROAD CHURCH OF THE NAZARENE BELFAST

Statement of Assets and Liabilities
for the year ended 30 September 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	**Total 2025**	Total 2024
	£	£	£	**£**	£
Funds Reconciliation					
Cash at bank and in hand at start period	34,415	-	-	**34,415**	39,825
Surplus (deficit) for the period	72,223	-	-	**72,223**	(5,410)
Cash at bank and in hand end period	106,639	-	-	**106,639**	34,415
Held as following:					
Bank Deposit account	-	-	-	**-**	-
Bank Current account	106,639	-	-	**106,639**	34,415
Cash in hand	-	-	-	**-**	-
	106,639	-	-	**106,639**	34,415
Non Monetary Assets (not included above)					
Buildings				**750,000**	750,000
Fixtures and contents				**20,000**	20,000
				770,000	770,000
Liabilities				**-**	-

Approved by the trustees on the 20 January 2026, and signed on their behalf by:

Reverend Philip Bell
Chair

Lynda Watt
Treasurer

DONEGAL ROAD CHURCH OF THE NAZARENE BELFAST

Notes for the trustee members
for the year ended 30 September 2025

1 Accounting Policies

Basis of Preparation

The trustees have elected in accordance with the provisions of The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare accounts on a receipts and payments basis.

Funds

Endowment funds - Funds to which the capital must be retained either permanently or at the trustee's discretion; the income derived from the endowment is to be distributed and used as either restricted or unrestricted funds dependant upon the purpose for which the endowment was established .

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2 Trustee benefits

The amount remunerated to trustees as a result of holding office was £16,654 (2024 - £12,084).

3 Fixed Assets

The Church premises situated at 1 Roseland Place, Belfast, BT12 5AJ are valued based on the insurance cover provided for the period under review.

DONEGAL ROAD CHURCH OF THE NAZARENE BELFAST

Notes for the trustee members
for the year ended 30 September 2025

		classification	Bank £	Cashbook £	Year - 2025 Total £	9 Mths - 2024 Total £
Income						
Donations and Legacies						
BIND - Gift Aid		Unrestricted	10,573		**10,573**	**6,458**
Donations - G & L Watt		Unrestricted	9,360		**9,360**	**7,200**
Donations - L & P Bell		Unrestricted	6,760		**6,760**	**4,940**
Legacies	*	Unrestricted	65,672		**65,672**	**-**
Charitable activities			-		**-**	
Service		Unrestricted	330	13,843	**14,173**	**11,733**
Offerings			518	1,810	**2,328**	**1,575**
Collection			420	1,067	**1,487**	**415**
			93,632	16,720	**110,353**	**32,321**
Expenditure						
Cost of charitable activities						
Reverend salary and pension			18,170		**18,170**	**12,084**
Church running costs			5,385	-	**5,385**	**4,663**
Church upkeep (not capitalised)			598		**598**	**10,250**
Speaker			-	640	**640**	**783**
Donations BIND			7,545		**7,545**	**5,057**
Governance costs						
Power and heating			2,980		**2,980**	**2,699**
Insurance and water rates			2,225		**2,225**	**1,632**
Independent examiner fee			500		**500**	**500**
Bank fees			86		**86**	**62**
Asset						
Replacement of fixed assets			-	-	**-**	**-**
			37,489	640	**38,129**	**37,731**
Net receipts (payments)			**56,143**	**16,080**	**72,223**	**(5,410)**

* The Trust was in receipt of Legacy from Mrs Lillian Fitzgerald.
There were no terms as to the use of the funds and are therefore classified as Unrestricted Funds.