

RATHFRILAND BAPTIST CHURCH

REPORTS AND ACCOUNTS

30th September 2022

Charity Registration Number 107417

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Rathfriland Baptist Church

Trustees Report for the year ended 30th September 2022

Charity Details

The legal name of the charity is Rathfriland Baptist Church. The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland with the charity number 107417. It has been registered as a charity since June 8th, 2020.

Organisation

The principal function of the Church is to support the advancement of the Christian religion by promoting through the work of the Church the mission of the Gospel, pastoral, social and evangelistic. All the functions of the Church relate to the advancement of religion through holding regular worship and communicating and caring for worshippers of all ages especially the sick, elderly and others in our local community.

Public Benefit

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

Trustees

The trustees in office on the date the report was approved were as below: -

Pastor Ian Wilson

Mr Ronald Stewart

Mr Graham Anderson

Mr John Henry

Mr George McCrum

Mr John Boyd

Mr Enoch McAuley

Mr Andrew Parks

Mr Stephen Aiken

Mr Marcus Scott

Mr Neil Graham

Mr Paul Logan

The main achievements and performance of the charity during the year

The Church continued to hold regular services for public worship and organised events that promoted fellowship amongst the members of the church and provided outreach opportunities with the wider community (as detailed above).

The difference the charity's performance during the year has made to the beneficiaries of the charity and to wider society

The Church continued to provide benefit to its members and the public by making known the Christian gospel of the Lord Jesus Christ through the advancement of the Christian faith.

Structure, governance, and management of the charity

The methods used to recruit and appoint new charity trustees

In accordance with the constitution, the Church shall actively promote a Board of Trustees which includes a range of skill, experience, and knowledge in keeping with the pursuance of its Objects.

The charity's financial position at the end of the year ended 30th September 2022

The financial position of the charity at 30th September 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	2022	2021
Net Income	<u>£232,371</u>	<u>£136,531.34</u>
Unrestricted Revenue Funds available for the general purpose of the charity	£232,678	£155,904.79
Total Unrestricted Funds	<u>£232,678</u>	<u>£155,904.79</u>
Restricted Revenue Funds	<u>£224,953</u>	<u>£135,140.48</u>
Total Restricted Funds	<u>£224,953</u>	<u>£135,140.48</u>
Total Funds	<u>£457,631</u>	<u>£291,045.27</u>

Policies on reserves.

It is Church policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments to cover emergency situations that may arise from time to time. This is estimated at £50,000 of unrestricted funds and on 30th September 2022 the Church had £139,247 of unrestricted funds and designated funds available.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

Charity law requires the Trustees, if they prepare accounts on an accrual's basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to: -

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities (Northern Ireland) Act 2008, as amended. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 9th December 2021.

Mr Paul Logan

Trustee