

**THE CHURCH OF GOD IN BELFAST**

**NIC:107944**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2023**

## **THE CHURCH OF GOD IN BELFAST TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Shiloh Hall  
76 The Mount  
Belfast  
BT5 4ND

**Northern Ireland Charity Number:** 107944

### **TRUSTEES**

The Trustees (Overseers/Elders) who served during the year or who were trustees at the date of this report were:

Mr. Ian N. Lockhart  
Mr. Stephen McCabe  
Mr. Gareth Andrews

### **INDEPENDENT EXAMINER**

Michael Fitch  
UHY Hacker Young Fitch  
Chartered Accountants  
Suite 2.06, Custom House  
Custom House Square  
Belfast  
BT1 3ET

### **BANKERS**

Dankse Bank  
Abbeycentre Branch  
Longwood road  
Newtownabbey  
BT37 9UH

## THE CHURCH OF GOD IN BELFAST TRUSTEES ANNUAL REPORT (cont'd)

### INTRODUCTION

The Church of God in Belfast is one of the churches in a global network called, "The Churches of God in the Fellowship of the Son of God, the Lord Jesus Christ". This is our full legal title, see [www.ChurchesofGod.info](http://www.ChurchesofGod.info)

Further background to the Churches of God, our practices and beliefs can be found at: <http://churchesofgod.info/wp-content/uploads/2017/07/About-the-Churches-of-God.pdf>

In summary, we believe in:

- the Inspiration and Authority of the Bible as God's Word;
- the Trinity of God the Father, God the Son, and God the Holy Spirit;
- the death of Jesus Christ, God's Son, as the only sacrifice for the forgiveness of our sins, which is personally received by repentance and faith in Jesus Christ as personal Saviour;
- the Person of the Holy Spirit living in every believer to teach and guide in the way of serving God;
- the command for believers to be baptised by immersion in water as declaring their allegiance to the Lord Jesus and as a picture of them now being dead to sin (buried in water) and now raised to walk in a new life;
- the command for baptised believers to serve God, being added to a local church of God assembly, and in fellowship with other churches of God worldwide;
- the command to continue steadfastly in 'the apostles' teaching, the fellowship, the breaking of the bread and the prayers'.

This last point above details how a person may be added to the Church of God in Belfast (i.e. membership of the charity).

### DESCRIPTION AND PURPOSE

The **Purpose, aims and objectives** of The Church of God in Belfast are principally twofold:

1. To worship and serve God in accordance with our understanding of the apostles teaching.

*1 Peter 2:5 "You yourselves like living stones are being built up as a spiritual house, to be a holy priesthood, to offer spiritual sacrifices acceptable to God through Jesus Christ."*

*This is in harmony with what the Lord told his disciples, "And you shall love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength."*

Mark 12:30; Matthew 22:37; Acts 2:41,42

2. To proclaim the Gospel of God's good news to our neighbours.

1Peter 2:9 *"But you are a chosen race, a royal priesthood, a holy nation, a people for his own possession, that you may proclaim the excellencies of him who called you out of darkness into his marvellous light."*

Again, this is in harmony with what the Lord told his disciples, *"You shall love your neighbour as yourself"* Matthew 22:39; Mark 12:31

According to **The Charities Act (Northern Ireland) 2008** and, **the Charities Act (Northern Ireland) 2013**, all the organisation's purposes must:

1. fall under one or more of the list of 12 descriptions of charitable purposes in the Charities Act, and
2. be for the public benefit.

As far as the Church of God in Belfast is concerned, the specific description of charitable purpose that the church fits within (as defined by the Charities Act) is:

- The advancement of religion

#### **PUBLIC BENEFIT STATEMENT**

The **public benefit** requirement is defined in the Charities Act and states that purposes must be for the public benefit to be charitable. Charity trustees must know and be able to identify the purposes of their charity.

Throughout 2023, the Trustees have had regard to the Charity Commission's public benefit requirement statutory guidance.

There are two elements of public benefit:

1. **Benefit**: This is about the benefit flowing from the charity's purposes. For a charity's purposes to satisfy the benefit element of public benefit, that benefit must have three key features, it must:

1. flow from the charity's purposes
2. be capable of being demonstrated
3. be beneficial and not harmful.

2. **Public**: This is about who may benefit from the charity's purposes. For a charity's purposes to satisfy the public element, the benefit which may flow from those purposes must:

1. be to the public or to a section of the public
2. not provide a private benefit to individuals unless this benefit is incidental.

In the case of **the advancement of religion** (charitable purpose), an example of a **benefit** that relates to the Church of God in Belfast, is:

- the adoption of a moral framework which encourages people to be good citizens.

## **Intended Beneficiaries of the Church of God in Belfast**

The charity's **intended beneficiaries** are the people who can benefit from its charitable purposes. Anyone who could benefit is a potential beneficiary. Given the geographic location of Shiloh Hall, 76 The Mount, Belfast, BT5 4ND; the primary beneficiaries are people who live in the vicinity of this postcode in east Belfast. There are also church members who live further away, but who value the friendship, fellowship and Bible teachings such that they are prepared to travel to this place of worship.

The main activities of the church / charity to further our purpose for the public benefit and to attract new members are:

1. The holding of an outreach gospel meeting in Shiloh Hall to which all are welcome,
2. The holding of a meeting for young people in Shiloh Hall to which all younger people in the vicinity are welcome,

## **STRUCTURE AND MANAGEMENT**

The Church of God in Belfast has a group of elders (or overseers) who collectively exercise the leadership and governance within the church assembly (charity). Within this group, there are three Trustees who have signed the Deed.

The current Trustees are:

- Ian Nigel Lockhart
- Stephen McCabe
- Gareth Andrews

The Trustees meet regularly throughout the year along with other local elders to review, discuss and agree on how the church may best function to achieve its purpose, aims and objectives. In addition, the elders of the Church of God in Belfast meet quarterly with other elders in the Northern Ireland District to discuss matters that affect the whole District.

Every 18 months, a representation of all the elders in the Churches of God in the fellowship of the Son of God, the Lord Jesus Christ, meet from across the globe to discuss matters of a global nature.

## FINANCIAL REVIEW

The members of the church (saints) give contributions on a weekly/monthly basis for a number of purposes:

1. Lord's Servants – full-time ministers/missionaries in UK & overseas
2. Shiloh Hall expenses – heating, electricity, water, insurance costs, maintenance fund etc.
3. Specific appeals from the wider Churches of God – e.g. outreach, relief, literature.

These contributions/gifts are counted by two church members (often an elder and a deacon), and subsequently lodged on a weekly basis into our bank account by one of the deacons or elders.

High standards of internal banking controls are in place for both the Current Account and Business Investment Account. All transfers and outgoing payments must be authorised by any two of the following four elders: Ian Lockhart (Trustee), Stephen McCabe (Trustee), Gareth Andrews (Trustee) or Terence Dougan (Retired Trustee).

Throughout the past financial year from 1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023, the assembly finances have been in a credit/surplus position and through the generosity of the church members' regular contributions, we have been able to meet both our expenses and gift contributions without our bank account having to be overdrawn or going into a debt/deficit situation. There were incoming resources during the year of £42,027 (2022: £42,746) and total expenditure for the year of £42,394 (2022: £43,386).

We confirm that this Trustee report is an accurate record of how we conduct the affairs of the church assembly / charity.

On behalf of the Church of God in Belfast,

Signed:



Ian N. Lockhart  
Assembly Secretary &  
Trustee

[ian.n.lockhart@outlook.com](mailto:ian.n.lockhart@outlook.com)

Dated: 03/05/2024

**THE CHURCH OF GOD IN BELFAST  
TRUSTEES ANNUAL REPORT (cont'd)**

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The Trustees are responsible for preparing the annual report and the financial statements of the Church of God in Belfast in accordance with applicable law and generally accepted accounting practice.

*As the Church of God in Belfast's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.*

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Church of God in Belfast transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Church of God in Belfast and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees at a meeting on 03/05/2024

and signed on its behalf by



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**Mr Ian N. Lockhart**  
Trustee

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CHURCH OF GOD IN BELFAST**

We report on the accounts of the charity for the year ended 31 December 2023 which are set out on page 9-13.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

### **Respective responsibilities of Trustees and examiner**

As the Trustees you are responsible for the preparation of the financial statements on accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

I have examined your charity financial statements 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.

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 the Trustees concerning any such matters.

## **Independent Examiner's Statement**

I have completed my examination and no matter has come to my attention, which gives me cause to believe:

- (1) That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- (2) That the financial statements do not accord with these accounting records;
- (3) That the financial statements do not comply with the accounting requirements of the Charity Act (Northern Ireland) 2008;
- (4) That there is further information needed for a proper understanding of the financial statements to be reached,



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**Michael Fitch**

UHY Hacker Young Fitch  
Chartered Accountants  
Suite 2.06, Custom House  
Custom House Square  
Belfast, BT1 3ET

Date: 03/05/2024

**THE CHURCH OF GOD IN BELFAST**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2023**

	<b>Note</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
		£	£	£	£
<b>Receipts</b>					
Donations and legacies	2	11,470	30,519	41,989	42,675
Investment Income	3	38	-	38	71
<b>Total Receipts</b>		<u>11,508</u>	<u>30,519</u>	<u>42,027</u>	<u>42,746</u>
<b>Payments</b>					
Charitable activities	4	9,086	25,298	34,384	43,386
Other		6,660	1,350	8,010	-
<b>Total Payments</b>		<u>15,746</u>	<u>26,648</u>	<u>42,394</u>	<u>43,386</u>
Net receipts / (payments)		<u>(4,238)</u>	<u>3,871</u>	<u>(367)</u>	<u>(640)</u>
Transfers between funds		(1,666)	1,666	-	-
Claw back of Youth Gifts		-	22,291	22,291	
Net movement in funds		<u>(5,904)</u>	<u>27,828</u>	<u>21,924</u>	<u>(640)</u>
Funds brought forward		208,603	25,319	233,922	234,562
Funds carried forward	6	<u>202,699</u>	<u>53,147</u>	<u>255,846</u>	<u>233,922</u>

**THE CHURCH OF GOD IN BELFAST**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2023**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
<b>Funds Reconciliation</b>				
Bank and Cash at start of year	8,603	25,319	33,921	34,562
Net movement in funds	(5,904)	27,828	21,924	(640)
	<u>2,699</u>	<u>53,147</u>	<u>55,846</u>	<u>33,921</u>
<b>Bank and Cash Balances</b>				
Bank Current Account			17,402	33,921
Business Investment Account			11,483	
Youth Group Accounts			22,291	
			<u>51,176</u>	<u>33,921</u>
<b>Other Assets</b>				
Fixed Assets – Note 5				
- Church Premises			200,000	200,000
Debtor			4,670	-
			<u>255,846</u>	<u>233,921</u>
<b>Total Net Assets</b>				
<b>Liabilities</b>				
Other			-	-
			<u>255,846</u>	<u>233,921</u>
<b>Total Charity Funds</b>				

Approved by the Trustees at a meeting on 03/05/2024

and signed on its behalf by




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**Mr Ian N. Lockhart**  
Trustee

## THE CHURCH OF GOD IN BELFAST

### NOTES TO THE ACCOUNTS

31 December 2023

#### 1. ACCOUNTING POLICIES

##### BASIS OF FINANCIAL STATEMENTS

As the total income of the Church of God in Belfast is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

##### FUND ACCOUNTING

Restricted funds are to be expended only on the restricted purposes intended by the donor.

Unrestricted funds are income funds which are to be spent on the Church of God in Belfast general purposes.

#### 2. DONATIONS AND LEGACIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Donations and gifts	11,470	30,519	41,989	42,675
	_____	_____	_____	_____
	11,470	30,519	41,989	42,675
	_____	_____	_____	_____

<b>3. INVESTMENT INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Deposit Interest	38	-	38	71
	_____	_____	_____	_____
	38	-	38	71
	_____	_____	_____	_____

#### 4. CHARITABLE ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Church running expenses	9,086	-	9,086	14,695
Central Gifts	6,660	-	6,660	7,298
Lord's Servants	-	21,688	21,688	16,240
Appeals	-	3,610	3,610	5,153
Shiloh Hall Maintenance Fund	-	1,350	1,350	-
	<u>15,746</u>	<u>26,648</u>	<u>42,394</u>	<u>43,386</u>

#### 5. FIXED ASSETS

The congregation owns the Church premises situated at Shiloh Hall, 76 The Mount, Belfast, BT5 4ND and the associated fixtures & fittings. The fixed assets are included at their fair value.

**THE CHURCH OF GOD IN BELFAST**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**6. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
<b>Unrestricted Funds</b>						
Income for expenses	629	9,670	9,086	584	-	1,213
Central Gifts	5,879	1,800	6,660	(4,860)	-	1,019
Interest Income	217	38	-	38	-	255
Club	212	-	-	-	-	212
Building	1,666	-	-	-	(1,666)	-
Other	-	-	-	-	-	-
<b>Designated Funds</b>						
Church Buildings	200,000	-	-	-	-	200,000
	<u>208,603</u>	<u>11,508</u>	<u>15,746</u>	<u>(4,239)</u>	<u>(1,666)</u>	<u>202,699</u>
<b>Restricted Funds</b>						
Lord's Servants	7,157	20,243	21,688	(1,445)	-	5,712
Appeals	18,162	10,145	3,610	6,535	(11,037)	13,660
Shiloh Hall	-	131	1,350	(1,219)	12,702	11,483
Maintenance Fund						
Youth Group		22,291				22,291
	<u>25,319</u>	<u>52,810</u>	<u>26,648</u>	<u>3,871</u>	<u>1,666</u>	<u>53,147</u>
<b>Total</b>	<u>233,922</u>	<u>64,318</u>	<u>42,394</u>	<u>21,194</u>	<u>-</u>	<u>255,846</u>