

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Ballycrochan Baptist Church**

McIlveen Howard Limited
Chartered Accountants
169a Upper Newtownards Road
Belfast
BT4 3HZ

Ballycrochan Baptist Church

**Contents of the Financial Statements
for the year ended 31 December 2024**

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Ballycrochan Baptist Church

**Reference and Administrative Details
for the year ended 31 December 2024**

TRUSTEES

Mr A Cole
Mr G Denny
Mr G Forrest
Mr J Hair
Mr M Kennedy
Mr J Parker (resigned 20/3/24)
Mr G Wallwin
Mr N Watson
Mr D Lloyd
Mr R Gamble (resigned 23/10/24)
Mr B McKay (appointed 29/4/24)

PRINCIPAL ADDRESS

1 Ballycrochan Road
Bangor
Co Down
BT19 6NF

**REGISTERED CHARITY
NUMBER**

108404

INDEPENDENT EXAMINER

McIlveen Howard Limited
Chartered Accountants
169a Upper Newtownards Road
Belfast
BT4 3HZ

BANKERS

Danske Bank
Branch Business
PO Box 183
Donegall Square West
Belfast
BT1 6JS

Ballycrochan Baptist Church

Report of the Trustees for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Acknowledging the headship of Christ over his church the members of the Church unite to glorify the God of the Scriptures by maintaining and promoting His worship both individually and corporately, by devoting themselves to the teaching of Scripture, to the fellowship, to the breaking of bread and to prayer and in evangelism.

The principal charitable object of the church is the advancement of the Christian faith according to the teachings of Scripture, the Doctrinal Statement and Baptist principles.

The activities carried out by the church include:

- Holding regular services for public worship, prayer, Bible study, preaching and teaching for all age groups;
- Providing pastoral care to the members of the church through visitation and prayer;
- Organising meetings and events that promote our charitable purpose;
- Participating in the life of the local community;
- Supporting other Christian organisations and charities through volunteering, financial gifts and prayer.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the church should undertake.

Public benefit

Throughout the year we continued with many activities that were of direct benefit to our members and the community.

Ballycrochan Baptist Church

Report of the Trustees for the year ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Missions

The Missions Team seeks to continually promote and encourage missionary interest within Ballycrochan Baptist Church.

We also take responsibility for the church missionary calendar including the Missionary Weekend, Tearfund Sunday, Summer Workers programme and Scripture Union school workers within our local area.

We commenced 2024 with a speaker from Christian Union Ireland on 24th January. It was exciting to hear how God is working among the students. A freewill offering was given to help towards the work of CUI.

On the 3rd of March we had a speaker from Tearfund for our yearly Tearfund Sunday bread and cheese lunch. The annual Baptist Missions Rally was held in Ballynahinch Baptist on 14th May.

On Sunday 18th August we were privileged to have a speaker from Mission France who was also a speaker at the Worldwide Missionary Convention.

Sunday 20th October was our Missions Sunday. We had a speaker from Baptist Missions at the morning service who is working in the Fermanagh / Monaghan border regions. Then a speaker from Slavic Gospel Association at the evening service and a light supper was served following the service. It was a great day and we were reminded that through all situations "God's work still goes on."

On Wednesday 27th November we heard from a representative of Release International. Another great informative evening of how God is working in many countries.

Café Connect

Café Connect continues to run one Friday a month from September to June. A team of volunteers staff the event providing the refreshments, augmented by a few other people.

The usual attendance is about thirty, mostly people from our church, sometimes with friends and family. Occasionally others with no connection to the church come in and they are made welcome.

There is a good atmosphere, a chance for those attending to catch up in a relaxed way.

This year it was suggested that one Friday should be a MacMillan Coffee morning. This was held on 25th October 2024 and raised a total of £583. Because it was advertised on the MacMillan website two MLAs and colleagues came. Their photograph at BBC appeared in the Spectator so the church shared in their publicity.

The December Café Connect had a Christmas theme. The tables were decorated and there was a light-hearted Christmas quiz.

Evangelism

During 2024, the Evangelism team has worked to reach out to our friends, family members, the local community and those in need with the message of the Gospel. We've looked for ways to engage people with the message of Christ and to create opportunities for our church members to invite others to church.

A gifted team from Klass Kids (Crown Jesus Ministries) joined us in March and delivered another action packed Easter Programme aimed at Primary School children called 'The Greatest Rescue Ever'.

Approximately 90 children came along on a Saturday afternoon for lots of lively singing, puppet shows, games, crafts, snacks and most importantly they heard a Bible story of the Greatest Rescue Ever. This was a very clear presentation of the Gospel.

Ballycrochan Baptist Church

Report of the Trustees for the year ended 31 December 2024

OBJECTIVES AND ACTIVITIES

We are so thankful to Klass Kids for helping us with the Easter events over the last couple of years and for their energy, enthusiasm, dedication and desire to share the Gospel.

At the end of September, we had a visit from Milo the Gospel Dog who along with his owners, acted out the Gospel story. It was encouraging to have a number of families visiting who don't normally attend church join us for this outreach event. Everyone enjoyed a hot dog before heading home!

As a church we were able to help struggling families in our local community to celebrate Christmas. Increasing numbers of parents are worried about being able to afford Christmas presents for their children and need to rely on food parcels to supplement what they can afford.

We gathered donations for three charities, the Salvation Army Christmas Gift Appeal, the Storehouse North Down (food bank). Donations of new, unwrapped toys and gifts for children and boxes of food and drinks were delivered well in advance of Christmas and were gratefully received. The Salvation Army reported that with our help and others, over 245 local families made up of 518 children benefitted from the Christmas Toy Appeal.

We also supported our Junior Youth Club to share the Christmas story at JYC in December. A school worker from E3 SUNI's School Project was the speaker. Each young person left with a Christmas Story booklet, chocolate reindeer, candy cane and an invite to our Christmas Services.

An invite to our Christmas Services along with a sachet of hot chocolate was also given to all the adults who come along to Parents and Toddlers.

At the end of February, we had a special night "Unboxed" with a guest speaker who is a Young People and Community Pastor. This was an informal and relaxed evening when he shared his testimony, his love for Jesus and how Jesus transformed his life. He is a talented musician and songwriter and shared a few songs throughout the evening. We had approximately 95 people attending which was a great encouragement.

As we strive to share the Gospel message with others through a range of outreach events, let us trust in the power of God's word to bring about transformation in the lives of those who hear.

Baptist Women

BW began its annual programme with our traditional ladies' breakfast in October. Our speaker was a counsellor and retired minister's wife. She gave a very helpful presentation on the many ways we, as ladies, can care for ourselves and each other by being mindful of our spiritual, physical, and mental health.

In November we welcomed a speaker from the Faith Mission in West Belfast. She spoke with passion about this ministry which includes door to door visitation, prayer ministry and ladies' ministry and delicious desserts were enjoyed by all.

The food theme continued in January with a Gals to Grans Chinese meal and quiz night which was a great opportunity to have fun and fellowship.

Pulse

Ephesians 4v2. 'Be completely humble and gentle, be patient, bearing with one another in love.'

The Pulse Group is now in its second year, meeting on the first Tuesday morning of each month, from September to May.

We are a group of around 20 senior women in Ballycrochan who enjoy meeting together, getting to know one another better and taking an interest in our church family and its activities.

We keep ourselves informed of what is happening in the various departments, pray for them when we meet, and also at home. We let it be known that we are willing to give practical help in the background when that is appropriate so that we are still involved in the work of the church in our retirement years.

Ballycrochan Baptist Church

Report of the Trustees for the year ended 31 December 2024

OBJECTIVES AND ACTIVITIES

In the natural way that friends meet we are informal, have fun, share, and are a help to one another and others.

Toddlers

Psalm 127:3 "Children are a gift from the Lord; they are a reward from him."

Toddlers for the year 2023/2024 finished at the end of May with a party, bouncy castles, party food and 24 of our tots leaving us to go to pre/pre or pre-school! Each of them was given a Toddler Bible which we hope and pray will be read by them or to them by their parents.

In September we started with fewer families than usual. However, numbers have increased and, although not so many are "on the roll" as last year, the average attendance is similar, around 25 adults and 30+ toddlers and babies each week.

On our last Wednesday before the Christmas break the children listened very attentively to a mini talk about the baby Jesus and Santa, then distributed little Christmas books and chocolate.

As a team of helpers we are united in doing our best to make our church hall a really happy and welcoming place for all who come, from the grannies to the babies. We feel that, in some small way, we can be a listening ear, and we can pray for those who have been bereaved, who have health problems or family issues which are troubling them.

We are very grateful to the kitchen teams for their part, spending most of the morning preparing and washing up after our snacks. We also really appreciate the help from those that setup before each session and clear away at the end.

We are grateful most of all to God for the opportunities we have to welcome folk into our church and get to know them. Our prayer is that Toddlers will be a link in the chain which brings many, both young and old, to the Lord Jesus.

Campaigners

January 2024 began with the preparations for the Scripture Exam which focused on the story of Gideon and a Psalm of each Clans choosing. Our own Pastor Neil Watson was the speaker at the Family Service in March where nearly all the Clansmen received their award.

In March the Junos, Inters and Craftsmen took part in the Regional Table Quiz. Junos came second while Inters and Craftsmen came first.

We were so thankful when a member of the clan came to tell us he had come to faith in the springtime. He is so kind and helpful to us in Inters and Craftsmen. We were very pleased to be invited to attend his Baptism in November.

Our Annual Display under the title of 'On the Bookshelf' took place in April. This provided scope for a wide variety of interpretations. It was a real pleasure to have the Regional Chief of Campaigners and his wife as Inspecting Officers and Neil provided the Clan 'C'. The distribution of Awards testifies to the volume of work completed each evening.

The year drew to a close with our individual parties.

After a time of rest and refreshment the Clan recommenced in September. We were very pleased to welcome a new Assistant Leader and a young person completing his Craftsmen Service. Both of them are working in the Junos' Clan. We are also very grateful to our Assistant Pastor who continues to help in this Clan too.

A total of 45 young people are registered with Campaigners with the majority attending every week.

Campaigner Sunday took place in November under the theme of 'The Family of God', with the Director of Baptist Youth as our speaker. Who knew that Disney's Rapunzel could be used to teach Bible truths!

We drew the year to a close with the usual parties and special visitor at Christmas.

Ballycrochan Baptist Church

Report of the Trustees for the year ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Star Kids

2024 was another busy year in SKC. Our numbers have remained stable and despite losing three P7s last summer, we have loved seeing some new faces come along each week. That is a great encouragement.

Once again we were able to have some fun as we supported our P7s in their transition to Equip. As well as some trial sessions in the month of June, we were also able to enjoy a sunny Saturday afternoon at Pirates Golf and then on to McDonalds. This enabled our P7s to reconnect with the old friends from SKC that had moved on to Equip in previous years.

We are so thankful in SKC for the Equip ministry and feel comforted in the knowledge our young teenagers can continue to access Bible teaching appropriate for their age and stage after they leave us.

Each Sunday, we continue on our journey through the Bible. We are about half way through our third year using the Mustard Seeds materials and are still in the depths of the Old Testament, which has so many wonderful characters and powerful lessons about God's love and faithfulness.

During 2024 we learned about: Samuel, Saul, David, the Psalms, Solomon, Elijah, Elisha, Jonah, Esther and, of course, our annual look at the Christmas and Easter stories as well as the SUNI Back to School materials. We look forward to what the programme brings in 2025.

We currently have around 25 children on our register, from preschool through to P7. Our numbers enable us to run three classes for the following age groups: pre-school to P2, P3-P4 and P5-P7.

Our teaching team currently consists of eight teachers and we are so thankful to our extended team of helpers that have been stepping in at times when we have had a gap. As well as this, we appreciate the terrific support from our church family in covering SKC in the summer.

Equip

Equip has continued to grow in size with the addition of three young people joining the group as they move from SKC. As always, the aim of Equip is to help and equip the youth as they grow and mature for the future when the aim would be for them to stay in the main church and be able to understand and enjoy the ministry from our pastor.

We have continued to use the Mustard Seeds series, and we have been looking at Encounters with Jesus. This took us up to the end of June 2024.

From September, we have been looking at Ephesians:

1. One Plan
2. One Faith
3. One People
4. One Body
5. One Lifestyle
6. One Battle

During the July/August holiday period, when numbers can be a little lower, the youth have been sitting in at the main church service every other week and the following week in Equip to discuss the previous Sunday's message.

We have continued to have some outside church evenings to encourage friendships and socializing with each other, along with meeting people from other churches. In December, we attended a Christmas event in Lisburn Baptist that they all seemed to enjoy.

We have also been meeting at one of our houses once a month after the Sunday evening service. The format is very relaxed, with a short message, some food, fun, and fellowship. We hope that they continue to enjoy these times together as we encourage them to invite friends from other churches along.

Ballycrochan Baptist Church

Report of the Trustees for the year ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Junior Youth Club

We have been so encouraged that, since we started JYC up a year ago, we have had on average around 60-65 children (ages 9-13) in through the church doors on Saturday nights. We're happy to have so many but it's not just about numbers.

We are getting to know our regulars which is lovely to build relationships with them and their parents when they pick them up each week.

At Christmas, our local SU School's Worker came in to do a little talk which went really well. It was a really nice link as she knew a lot of the kids from the local primary schools from being in taking assemblies and RE lessons.

We have invited a speaker from a nearby church to do a talk for Easter in April and are planning to give out little Easter gospel books and a treat plus an invitation to the Easter church services too.

We are extremely blessed to have 22 leaders. We have three teams of seven/eight which spreads the load so hopefully it's not too big a burden for anyone. We are so grateful for people giving up their time, especially the ones who don't have kids there! All the leaders are sensible, reliable and so good with the kids which gives us peace of mind.

As you can imagine, youth club nights are busy and noisy with a lot of kids in the building but we are thankful for good behaviour and no accidents so far. Please pray that this continues.

Community Service

In addition to our usual activities, we have continued hosting the NI Blood Transfusion Service at our buildings several times during the year. It has been a great privilege to provide this support to our local community and health service and we look forward to welcoming them again in 2025.

Ballycrochan Baptist Church

Report of the Trustees
for the year ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

'The LORD is my shepherd.. he guides me along right paths for his name's sake.'

We are grateful to God as we look back on this past year in Ballycrochan Baptist Church, and can see how God has led us as a church as our good shepherd. Through times of joy, and times of difficulty, He has shown us time and time again that he is a wholly faithful God.

It has been a joy to see many new faces in our Sunday services and such an encouragement to see people coming to our church, worshipping with us, and then serving in different ways. We are grateful for those who make an effort every Sunday to extend a warm welcome to those who are new to our church - this is an extremely valuable ministry.

A particular encouragement this year was seeing some of our young people getting baptised, and sharing their testimony of how God has been at work in their lives. We continue to pray for them, and the young people coming through our church that they will follow Jesus and seek to live for him.

It has also been a delight to see involvement in our small group Bible studies while we wrestled with some tricky passages in Hebrews, and gained rich encouragement from some of the Psalms. There has been great Bible engagement from all who attend, and we have seen this bearing fruit in each other's lives.

While there have been many encouragements, this year has also been a difficult year for many in our church family. There have been many families who have been bereaved this year, and many who have struggled with ill health. Even in these difficult times however, it has been a living testimony to see people living out their faith, even in the darkest valley, showing God's faithfulness to us all. There have been several challenges for us this year as a church family, but we continue to seek to follow our good shepherd and rely on Him for our guidance.

Our hearts are filled with gratitude as we recognise all the hard work so many of our church family put into serving the Lord in this church. We want to say thank you to everybody who serves in so many different ways and thank you for the way in which you do it - with selfless and joyful hearts.

It was a privilege to go into three different care homes this year at Christmas time, to share the hope of the gospel, and encourage those who attended. We always want to be a presence in our community and pray we will get more opportunities like these.

We pray that Ballycrochan will continue to be a community of believers who seek to honour God in all that we do, for His name's sake.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 15 JUNE 25 and signed on its behalf by:

.....
Mr A Cole - Trustee

**Independent Examiner's Report to the Trustees of
Ballycrochan Baptist Church**

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages ten to seventeen.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- 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
- state whether particular matters have come to my attention.

Basis of the 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. The 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) 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.



Mrs Pauline McDonnell FCA
Chartered Accountants Ireland
McIlveen Howard Limited
Chartered Accountants
169a Upper Newtownards Road
Belfast
BT4 3HZ

Date: 15/06/2025

Ballycrochan Baptist Church

**Statement of Financial Activities
for the year ended 31 December 2024**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 132,279 | 33,421 | 165,700 | 163,658 |
| Investment income | 3 | 3,436 | - | 3,436 | 60 |
| Total | | <u>135,715</u> | <u>33,421</u> | <u>169,136</u> | <u>163,718</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Church running costs | | 137,856 | - | 137,856 | 118,321 |
| Church Departments | | 5,207 | - | 5,207 | 3,313 |
| Mission | | - | 6,875 | 6,875 | 4,885 |
| Special Donations | | - | 1,300 | 1,300 | - |
| Association Accounts | | - | 30,201 | 30,201 | 32,265 |
| Total | | <u>143,063</u> | <u>38,376</u> | <u>181,439</u> | <u>158,784</u> |
| NET INCOME/(EXPENDITURE) | | (7,348) | (4,955) | (12,303) | 4,934 |
| Transfers between funds | 8 | (4,955) | 4,955 | - | - |
| Net movement in funds | | <u>(12,303)</u> | <u>-</u> | <u>(12,303)</u> | <u>4,934</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 915,571 | - | 915,571 | 910,637 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>903,268</u></u> | <u><u>-</u></u> | <u><u>903,268</u></u> | <u><u>915,571</u></u> |

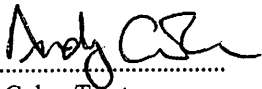
The notes form part of these financial statements

Ballycrochan Baptist Church

**Balance Sheet
31 December 2024**

| | Notes | 2024 £ | 2023 £ |
|--|-------|-----------------------|-----------------------|
| FIXED ASSETS | | | |
| Tangible assets | 6 | 750,000 | 750,000 |
| CURRENT ASSETS | | | |
| Cash at bank | | 153,268 | 165,571 |
| NET CURRENT ASSETS | | <u>153,268</u> | <u>165,571</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>903,268</u> | <u>915,571</u> |
| NET ASSETS | | <u><u>903,268</u></u> | <u><u>915,571</u></u> |
| FUNDS | 8 | | |
| Unrestricted funds | | <u>903,268</u> | <u>915,571</u> |
| TOTAL FUNDS | | <u><u>903,268</u></u> | <u><u>915,571</u></u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 15 JUNE 2025 and were signed on its behalf by:



Mr A Cole - Trustee



Mr G Forrest - Trustee

The notes form part of these financial statements

Ballycrochan Baptist Church

Notes to the Financial Statements for the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

| | 2024 | 2023 |
|--------------------------------|---------|---------|
| | £ | £ |
| Donations | 60,714 | 58,364 |
| Gift aid | 21,656 | 19,794 |
| Legacies | 5,000 | 1,000 |
| Offering | 41,398 | 42,831 |
| Baptist Missions | 13,508 | 17,065 |
| Baptist Aid / Zimbabwe Orphans | 3,683 | 3,333 |
| Baptist College | 4,675 | 4,204 |
| Retired Pastor Fund | 1,665 | 1,689 |
| Baptist Youth | 1,230 | 1,264 |
| Baptist Women | 464 | 405 |
| Pastoral Support Scheme | 400 | 460 |
| Tell Romania | 3,359 | 1,090 |
| Tearfund | 2,373 | 2,852 |
| Scripture Union | - | 589 |
| Campaigners | 500 | 63 |
| | <hr/> | <hr/> |
| Carried forward | 160,625 | 155,003 |

Ballycrochan Baptist Church

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

2. DONATIONS AND LEGACIES - continued

| | 2024 | 2023 |
|-----------------------------|----------------|----------------|
| | £ | £ |
| Brought forward | 160,625 | 155,003 |
| Sundries | 1,030 | 1,612 |
| Junior Youth Club | 918 | - |
| Asia Link | 120 | 120 |
| Missionary Support Fund | - | 560 |
| Catering | 445 | 680 |
| ABI Insight | 1,368 | 997 |
| Ministry Partnership Scheme | - | 3,977 |
| BBC Women's | 436 | 351 |
| BBC Men's | 182 | 358 |
| Release International | 346 | - |
| Slavic Gospel Association | 230 | - |
| | <u>165,700</u> | <u>163,658</u> |

3. INVESTMENT INCOME

| | 2024 | 2023 |
|--------------------------|--------------|-----------|
| | £ | £ |
| Deposit account interest | <u>3,436</u> | <u>60</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

The Pastor, assistant Pastor and church administrator who are all trustees receive remuneration for their pastoral roles but not for their duties as trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

The Pastor, assistant Pastor and church administrator who are all trustees receive expenses incurred in their pastoral roles but not for their duties as trustees.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|-----------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 129,030 | 34,628 | 163,658 |
| Investment income | <u>60</u> | <u>-</u> | <u>60</u> |
| Total | <u>129,090</u> | <u>34,628</u> | <u>163,718</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Church running costs | 118,321 | - | 118,321 |

Ballycrochan Baptist Church

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

| 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|--|---------------------------|-------------------------|---------------------|
| Church Departments | 3,313 | - | 3,313 |
| Mission | - | 4,885 | 4,885 |
| Association Accounts | - | 32,265 | 32,265 |
| Total | 121,634 | 37,150 | 158,784 |
| NET INCOME/(EXPENDITURE) | 7,456 | (2,522) | 4,934 |
| Transfers between funds | (2,522) | 2,522 | - |
| Net movement in funds | 4,934 | - | 4,934 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 910,637 | - | 910,637 |
| TOTAL FUNDS CARRIED FORWARD | 915,571 | - | 915,571 |

6. TANGIBLE FIXED ASSETS

| | Freehold property £ |
|--|---------------------------|
| COST | |
| At 1 January 2024 and 31 December 2024 | 750,000 |
| NET BOOK VALUE | |
| At 31 December 2024 | 750,000 |
| At 31 December 2023 | 750,000 |

Included in cost or valuation of land and buildings is freehold land of £120,000 (2023 - £120,000) which is not depreciated.

Buildings have not been depreciated in accordance with the valuation carried out during the year. Had buildings been depreciated at 1.5% straight line the depreciation would have been £9,450.

The Northern Baptist Corporation are the legal trustees of the building.

Ballycrochan Baptist Church

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|----------------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| Fixed assets | 750,000 | - | 750,000 | 750,000 |
| Current assets | 153,268 | - | 153,268 | 165,571 |
| | <u>903,268</u> | <u>-</u> | <u>903,268</u> | <u>915,571</u> |

8. MOVEMENT IN FUNDS

| | At 1/1/24 £ | Net movement in funds £ | Transfers between funds £ | At 31/12/24 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 915,571 | (7,348) | (4,955) | 903,268 |
| Restricted funds | | | | |
| Restricted | - | (4,955) | 4,955 | - |
| TOTAL FUNDS | <u>915,571</u> | <u>(12,303)</u> | <u>-</u> | <u>903,268</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 135,715 | (143,063) | (7,348) |
| Restricted funds | | | |
| Restricted | 33,421 | (38,376) | (4,955) |
| TOTAL FUNDS | <u>169,136</u> | <u>(181,439)</u> | <u>(12,303)</u> |

Ballycrochan Baptist Church

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1/1/23 £ | Net movement in funds £ | Transfers between funds £ | At 31/12/23 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 910,637 | 7,456 | (2,522) | 915,571 |
| Restricted funds | | | | |
| Restricted | - | (2,522) | 2,522 | - |
| TOTAL FUNDS | <u>910,637</u> | <u>4,934</u> | <u>-</u> | <u>915,571</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 129,090 | (121,634) | 7,456 |
| Restricted funds | | | |
| Restricted | 34,628 | (37,150) | (2,522) |
| TOTAL FUNDS | <u>163,718</u> | <u>(158,784)</u> | <u>4,934</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1/1/23 £ | Net movement in funds £ | Transfers between funds £ | At 31/12/24 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 910,637 | 108 | (7,477) | 903,268 |
| Restricted funds | | | | |
| Restricted | - | (7,477) | 7,477 | - |
| TOTAL FUNDS | <u>910,637</u> | <u>(7,369)</u> | <u>-</u> | <u>903,268</u> |

Ballycrochan Baptist Church

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 264,805 | (264,697) | 108 |
| Restricted funds | | | |
| Restricted | 68,049 | (75,526) | (7,477) |
| TOTAL FUNDS | <u>332,854</u> | <u>(340,223)</u> | <u>(7,369)</u> |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Ballycrochan Baptist Church

**Detailed Statement of Financial Activities
for the year ended 31 December 2024**

| | 2024 £ | 2023 £ |
|---------------------------------|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 60,714 | 58,364 |
| Gift aid | 21,656 | 19,794 |
| Legacies | 5,000 | 1,000 |
| Offering | 41,398 | 42,831 |
| Baptist Missions | 13,508 | 17,065 |
| Baptist Aid / Zimbabwe Orphans | 3,683 | 3,333 |
| Baptist College | 4,675 | 4,204 |
| Retired Pastor Fund | 1,665 | 1,689 |
| Baptist Youth | 1,230 | 1,264 |
| Baptist Women | 464 | 405 |
| Pastoral Support Scheme | 400 | 460 |
| Tell Romania | 3,359 | 1,090 |
| Tearfund | 2,373 | 2,852 |
| Scripture Union | - | 589 |
| Campaigners | 500 | 63 |
| Sundries | 1,030 | 1,612 |
| Junior Youth Club | 918 | - |
| Asia Link | 120 | 120 |
| Missionary Support Fund | - | 560 |
| Catering | 445 | 680 |
| ABI Insight | 1,368 | 997 |
| Ministry Partnership Scheme | - | 3,977 |
| BBC Women's | 436 | 351 |
| BBC Men's | 182 | 358 |
| Release International | 346 | - |
| Slavic Gospel Association | 230 | - |
| | <u>165,700</u> | <u>163,658</u> |
| Investment income | | |
| Deposit account interest | 3,436 | 60 |
| | <u>169,136</u> | <u>163,718</u> |
| Total incoming resources | | |
| | <u>169,136</u> | <u>163,718</u> |
| EXPENDITURE | | |
| Charitable activities | | |
| Repairs | 15,013 | 12,888 |
| Salary and expenses | 94,952 | 80,521 |
| Puplit Supply | 300 | 525 |
| Utilities | 9,159 | 7,377 |
| Printing & Stationery | 9,454 | 3,355 |
| Insurance | 3,236 | 6,800 |
| Carried forward | 132,114 | 111,466 |

This page does not form part of the statutory financial statements

Ballycrochan Baptist Church

**Detailed Statement of Financial Activities
for the year ended 31 December 2024**

| | 2024 | 2023 |
|--------------------------------|----------------------------|-------------------------|
| | £ | £ |
| Charitable activities | | |
| Brought forward | 132,114 | 111,466 |
| Audit Fee | 1,920 | 1,800 |
| Sundries | 825 | 1,023 |
| Telephone & Internet | 642 | 547 |
| Catering | 2,150 | 3,270 |
| Bank fee | 205 | 215 |
| Campaigners | 500 | 513 |
| Mother & Toddlers | 300 | 271 |
| Star Kids | 594 | 949 |
| BBC Men's | 273 | 263 |
| Tearfund | 2,374 | 2,975 |
| Scripture Union | - | 700 |
| Tell Romania | 3,400 | 1,090 |
| Junior Youth Club | 1,996 | - |
| Special Gifts | 1,300 | - |
| Baptist Missions | 13,785 | 17,359 |
| Baptist College | 4,674 | 4,204 |
| PIP Fund | 1,455 | 1,400 |
| ABCI Subscription | 1,208 | 1,111 |
| Baptist Youth | 1,907 | 1,934 |
| ABC Insight | 1,050 | 939 |
| Baptist Aid / Zimbabwe Orphans | 3,633 | 2,644 |
| Evangelism | 790 | 855 |
| Retired Pastor Fund | 1,645 | 1,689 |
| Release International | 346 | - |
| Baptist Women | 464 | 525 |
| Pastoral Support Scheme | 380 | 460 |
| Pulse | 159 | - |
| Slavic Gospel Association | 645 | - |
| Asia Link | 110 | 120 |
| BBC Women's | 595 | 462 |
| | <u>181,439</u> | <u>158,784</u> |
| Total resources expended | <u>181,439</u> | <u>158,784</u> |
| Net (expenditure)/income | <u><u>(12,303)</u></u> | <u><u>4,934</u></u> |

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