

Charity registration number: 109512

# Dromore Baptist Church

Annual Report and Financial Statements  
for the Year Ended 31 December 2024

## **Dromore Baptist Church**

### **Contents (continued)**

Trustees' Report	1 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5 to 6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

# **Dromore Baptist Church**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

### **Objectives and activities**

#### ***Objects and aims***

The Church acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately. Its members devote themselves to the teachings of Scripture, to fellowship, breaking of bread, prayer and evangelism. They commit, with the help of God, to witness to the saving and sustaining power of the Lord Jesus Christ and to work for the extension of His Kingdom. 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.

#### ***Public benefit***

The main activities undertaken during the year to further the Charity's purpose for the public benefit:

##### **Adults:**

We aim to offer opportunities for discipleship to equip people to grow into devoted followers of Jesus. Various small groups for men & women - Throughout the year we offer a variety of small groups which allow participants to focus in on a particular study or course for a short period of time. These have included bible studies, home groups and leadership courses to help live out the Christian life, as well as social events and breakfasts.

##### **Youth:**

We seek to provide a cycle of activities to help young people encounter the God of the Bible while coming alongside them dealing with the issues they are confronting and drawing from our own life experience.

##### **Children:**

There are a range of activities for children aged 0-11 years in our Creche, Children's meetings and Mums & tots (Tiny Treasures).

##### **Community:**

We are engaged in a variety of activities to help live out God's love in our community, for example we hold a Community Church service once per month after our Sunday morning service serving lunch and offering a time of fellowship with the community. Mums & tots - is a place for parents and carers to bring their children and have a time of fellowship while the kids play in a safe environment. Connections - provides an opportunity for senior members of the community to meet for fellowship, teaching and light refreshments.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

### **Achievements and performance**

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 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.

## **Dromore Baptist Church**

### **Trustees' Report (continued)**

#### **Financial review**

The Church is funded by voluntary gifts and donations, and we make use of both the Gift Aid and Gift Aid Small Donations Scheme. The church does not seek funds from other sources.

Income for the year ended 31st December 2024 was £148,648.64

Expenditure for the year ended 31st December 2024 was £157,183.83

Closing Balance for the year ended 31st December 2024 was £153,708.62.

#### **Reference and Administrative Details**

Charity Registration Number: 109512

Principal Office: 1 Maypole Hill  
Dromore  
Co Down  
BT25 1BQ

Independent Examiner: Thomas Oliver and Associates Limited  
Certified Public Accountants  
1 Moygashel Mills Park  
Dungannon  
Co Tyrone  
BT71 7DH

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

## **Dromore Baptist Church**

### **Trustees' Report (continued)**

Trustees:

Mr Andrew Johnston  
Mr Ken Gardner  
Mr Christopher Beacom  
Dr Michael Crawford  
Mr Alwyn Jones  
Mr Colin Cunningham  
Mr David Middleton  
Mr Andrew McConnell  
Dr Gareth Hampton  
Mr Robert Ingram  
Mr Stephen Bronte  
Mr Evan Jones  
Mr Noel McCready  
Mr Alan Burgess  
Mr James Brown

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is constituted as an unincorporated charity, established by a written constitution approved by the members, and endorsed by the Charity Commission in Northern Ireland (CCNI). There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by charity law.

##### ***Organisational structure***

The methods used to recruit and appoint new charity trustees is in accordance with the constitution.

The annual report was approved by the trustees of the charity on 19 June 2025 and signed on its behalf by:



.....  
Mr Andrew Johnston  
Trustee



.....  
Mr Ken Gardner  
Trustee

## Dromore Baptist Church

### Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. 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 other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 19 June 2025 and signed on its behalf by:



Mr Andrew Johnston  
Trustee



Mr Ken Gardner  
Trustee

## **Dromore Baptist Church**

### **Independent Examiner's Report to the trustees of Dromore Baptist Church**

I report to the trustees on my examination of the accounts of Dromore Baptist Church for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the charity's trustees of Dromore Baptist Church 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 Commission under section 65(9)(b) of the Charities Act
- 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 Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the 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 attentions 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.

## Dromore Baptist Church

### Independent Examiner's Report to the trustees of Dromore Baptist Church (continued)

#### 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 the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Oliver and Associates Limited  
Certified Public Accountants

1 Moygashel Mills Park  
Dungannon  
Co Tyrone  
BT71 7DH

19 June 2025

## Dromore Baptist Church

### Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies		143,142	3,890	147,032
Investment income	3	<u>1,616</u>	<u>-</u>	<u>1,616</u>
Total income		<u>144,758</u>	<u>3,890</u>	<u>148,648</u>
<b>Expenditure on:</b>				
Raising funds		(149,625)	(6,485)	(156,110)
Charitable activities		<u>(1,074)</u>	<u>-</u>	<u>(1,074)</u>
Total expenditure		<u>(150,699)</u>	<u>(6,485)</u>	<u>(157,184)</u>
Net expenditure		(5,941)	(2,595)	(8,536)
Gross transfers between funds		<u>(2,595)</u>	<u>2,595</u>	<u>-</u>
Net movement in funds		(8,536)	-	(8,536)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>632,137</u>	<u>-</u>	<u>632,137</u>
Total funds carried forward	14	<u><u>623,601</u></u>	<u><u>-</u></u>	<u><u>623,601</u></u>
		Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies			204,205	204,205
Investment income		3	<u>1,931</u>	<u>1,931</u>
Total income			<u>206,136</u>	<u>206,136</u>
<b>Expenditure on:</b>				
Raising funds			(161,653)	(161,653)
Charitable activities			<u>(1,134)</u>	<u>(1,134)</u>
Total expenditure			<u>(162,787)</u>	<u>(162,787)</u>
Net income			<u>43,349</u>	<u>43,349</u>
Net movement in funds			43,349	43,349
<b>Reconciliation of funds</b>				
Total funds brought forward			<u>588,787</u>	<u>588,787</u>
Total funds carried forward		14	<u><u>632,136</u></u>	<u><u>632,136</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 16 form an integral part of these financial statements.  
Page 7

**Dromore Baptist Church**

**Statement of Financial Activities for the Year Ended 31 December 2024 (continued)**


The funds breakdown for 2023 is shown in note 14.

## Dromore Baptist Church

(Registration number: 109512)  
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	469,510	470,672
<b>Current assets</b>			
Cash at bank and in hand	12	<u>154,279</u>	<u>161,464</u>
<b>Total assets less current liabilities</b>		623,789	632,136
<b>Creditors: Amounts falling due after more than one year</b>	13	<u>(188)</u>	<u>-</u>
<b>Net assets</b>		<u>623,601</u>	<u>632,136</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>623,601</u>	<u>632,136</u>
<b>Total funds</b>	14	<u>623,601</u>	<u>632,136</u>

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 19 June 2025 and signed on their behalf by:

  
.....  
Mr Andrew Johnston  
Trustee

  
.....  
Mr Ken Gardner  
Trustee

# Dromore Baptist Church

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Dromore Baptist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Gift aid*

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Dromore Baptist Church

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures & Fittings	20% Straight Line

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## Dromore Baptist Church

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	2,465	3,890	6,355
Legacies	2,000	-	2,000
Gift aid reclaimed	14,648	-	14,648
Regular giving and capital donations	123,589	-	123,589
Other income from donations and legacies	440	-	440
<b>Total for 2024</b>	<b>143,142</b>	<b>3,890</b>	<b>147,032</b>
<b>Total for 2023</b>	<b>204,205</b>	<b>-</b>	<b>204,205</b>

#### 3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,616	1,616
<b>Total for 2024</b>	<b>1,616</b>	<b>1,616</b>
<b>Total for 2023</b>	<b>1,931</b>	<b>1,931</b>

#### 4 Expenditure on raising funds

##### a) Costs of generating donations and legacies

## Dromore Baptist Church

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Depreciation, amortisation and other similar costs		1,427	-	1,427
Other direct costs of generating voluntary income		108,627	6,485	115,112
<b>Total for 2024</b>		<u>110,054</u>	<u>6,485</u>	<u>116,539</u>
<b>Total for 2023</b>		<u>101,074</u>	<u>-</u>	<u>101,074</u>
				<b>Total costs £</b>

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		1,074	1,074
<b>Total for 2023</b>		<u>1,134</u>	<u>1,134</u>
			<b>Total expenditure £</b>

#### 6 Analysis of governance and support costs

##### Governance costs

		Unrestricted funds General £	Total funds £
Audit fees			
Other fees paid to auditors		1,074	1,074
<b>Total for 2024</b>		<u>1,074</u>	<u>1,074</u>
<b>Total for 2023</b>		<u>1,134</u>	<u>1,134</u>

## Dromore Baptist Church

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>1,427</u>	<u>5,086</u>

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	36,095	50,512
Pension costs	3,476	9,804
Other staff costs	<u>-</u>	<u>263</u>
	<u>39,571</u>	<u>60,579</u>

No employee received emoluments of more than £60,000 during the year

## Dromore Baptist Church

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2024	465,845	73,338	539,183
Additions	-	265	265
At 31 December 2024	465,845	73,603	539,448
<b>Depreciation</b>			
At 1 January 2024	-	68,511	68,511
Charge for the year	-	1,427	1,427
At 31 December 2024	-	69,938	69,938
<b>Net book value</b>			
At 31 December 2024	465,845	3,665	469,510
At 31 December 2023	465,845	4,827	470,672

#### 12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	570	533
Cash at bank	153,709	160,931
	154,279	161,464

#### 13 Creditors: amounts falling due after one year

	2024 £
Other creditors	188

## Dromore Baptist Church

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 14 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>					
General	632,137	144,758	(150,699)	(2,595)	623,601
<b>Restricted funds</b>	-	3,890	(6,485)	2,595	-
<b>Total funds</b>	<u>632,137</u>	<u>148,648</u>	<u>(157,184)</u>	<u>-</u>	<u>623,601</u>
	<b>Balance at 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>		<b>Balance at 31 December 2023 £</b>
<b>Unrestricted funds</b>					
General	<u>588,787</u>	<u>206,136</u>	<u>(162,787)</u>		<u>632,136</u>

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	469,510	469,510
Current assets	154,279	154,279
<b>Total net assets</b>	<u>623,789</u>	<u>623,789</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 December 2023 £</b>
Tangible fixed assets	470,672	470,672
Current assets	161,464	161,464
<b>Total net assets</b>	<u>632,136</u>	<u>632,136</u>

#### 16 Related party transactions

There were no related party transactions in the year.