

FIBC
First International Baptist Church
Baggesensgade 7
2200 København N

CVR.nr 27 47 62 01

Årsrapport 2021

Godkendt på menighedsrådet den 30. januar 2022

Dirigent: N. Erik Nielsen

Indholdsfortegnelse

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Organisation

Menigheden:

FIBC

First International Baptist Church
Baggesensgade 7
2200 København N

CVR.nr 27 47 62 01

Kirke:

First International Baptist Church

Kristuskirken
Baggesensgade 7
2200 København N

Menighedsråd:

Niels Erik Nielsen
Tyler Conrad
Jon Adams
Ciprian Boldi
Yvonne Hinrichsen
Kristin Kostadinova
Robert Menzel
Cynthia Nipper
Carl-Jan Christian Roth
Johannes Louwrens Vermaak
Jakob Skov

Ledelsespåtegning

Vi har dags dato behandlet og godkendt årsrapporten for regnskabsåret 1. januar – 31. december 2021 for First International Baptist Church.

Årsrapporten er aflagt i overensstemmelse med årsregnskabsloven og Lov om trossamfund uden for folkekirken, Lov nr. 1533, 19/12 2017.

Det er vores opfattelse, at årsregnskabet giver et retvisende billede af trossamfundets aktiver og passiver, finansielle stilling pr. 31. december 2021 samt af resultatet af trossamfundets aktiviteter for regnskabsåret 1. januar – 31. december 2021.

Årsrapporten er godkendt på menighedsmødet den 30. januar 2022.

København den / 2022.

Menighedsråd:

Niels Erik Nielsen

Kristin Kostadinova

Tyler Conrad

Robert Menzel

Jon Adams

Cynthia Nipper

Ciprian Boldi

Carl-Jan Christian Roth

Yvonne Hinrichsen

Johannes Louwrens Vermaak

Jakob Skov

Assistanceerklæring.

Til menigheden i First International Baptist Church

Intern revision

Revisor valgt i henhold til menighedens vedtægter.

I foranstående regnskab for 2021, har vi foretaget stikprøvekontrol af bilagsmaterialet, samt påset at regnskabet er i overensstemmelse med bogføringen.
Beholdningskonti afstemt.
Den anførte værdi af menighedens ejendomme og inventar er ikke efterprøvet.

København den / 2022

Matthys Rossouw

Ledelsesberetning

Menighedens aktiviteter.

Menighedens hovedaktivitet er at drive kirke i København.

Økonomisk udvikling.

Trods den globale Covid-19 pandemi har vores økonomi været sund og regnskabet i 2021 har været positiv. Vores indtægter var lidt over forventning mens vores udgifter var væsentlig under forventning pga. delvis nedsættelse af timer i en af præsternes ansættelse for en periode. Feriemidlerne som var hensat i 2020 er blevet overført til feriefonden i dette finansår og vores passiver er blevet nedskrevet med udskudt AM-bidrag samt A-skat. Det er ledelses vurdering, at kirken forsat har en sund økonomi.

Der er ikke sket andre væsentlige ændringer i menighedens økonomiske forhold.

Anvendt regnskabspraksis

Årsrapporten er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for Regnskabsklasse A.

Generelt om indregning og måling

I resultatopgørelsen indregnes indtægter i takt med, at de indtjenes, herunder indregnes værdiregulering af finansielle aktiver og forpligtelser. I resultatopgørelsen indregnes ligeledes alle omkostninger, herunder afskrivninger og nedskrivninger.

Aktiver indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil tilflyde menigheden, og aktivets værdi kan måles pålideligt.

Forpligtelser indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil fragå menigheden, og forpligtelsens værdi kan måles pålideligt.

Ved første indregning måles aktiver og forpligtelser til kostpris. Efterfølgende måles aktiver og forpligtelser som beskrevet for hver enkelt regnskabspost nedenfor.

Visse finansielle aktiver og forpligtelser måles til amortiseret kostpris, hvorved der indregnes en konstant effektiv rente over løbetiden. Amortiseret kostpris opgøres som oprindeligt kostpris med fradrag af eventuelle afdrag samt tillæg/fradrag af den akkumulerede amortisering af forskellen mellem kostpris og nominelt beløb.

Ved indregning og måling tages hensyn til forudsigelige tab og risici, der fremkommer inden årsrapporten aflægges, og som be- eller afkræfter forhold, der eksisterede på balancedagen.

Alle beløb i regnskabet er opgjort i DKK.

Resultatopgørelsen

Menighedsbidrag m.v.

Menighedsbidrag omfatter bidrag fra medlemmer, gaver, arv og andre bidrag der er ydet til menigheden.

Andre driftsindtægter

Andre driftsindtægter indeholder regnskabsposter af sekundær karakter i forhold til menighedens hovedaktivitet herunder lejeindtægter fra midlertidig udlejning af kirken og lejeindtægter fra udlejning af beboelseslejlighed.

Omkostninger til menighedsdrift

Omkostninger til menighedsdrift omfatter omkostninger til gudstjenester, møder, udvalg, reklame, administration, lokaler, drift af ejendomme, gevinst/tab på salg af driftsmidler m.v.

Personaleomkostninger

Personaleomkostninger omfatter løn og gager, inkl. feriepenge og pensioner, samt andre omkostninger til social sikring mv af menighedens medarbejder. I personaleomkostninger er fratrukket modtagne godtgørelser fra offentlige myndigheder.

Finansielle poster

Finansielle poster indtægter og omkostninger indregnes i resultatopgørelsen med de beløb der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger, realiserede og ikke-realiserede kursgevinster.

Skat af årets resultat

Menigheden er fritaget for at betale skat af menighedens resultat.

BalancenMaterielle anlægsaktiver

Materielle anlægsaktiver måles ved første indregning til kostpris.

Kostprisen omfatter anskaffelsesprisen og omkostninger direkte tilknyttet anskaffelsen indtil det tidspunkt, hvor aktivet er klar til brug.

Kostprisen på et samlet aktiv opdeles i separate bestanddele, der afskrives hver for sig, hvis brugstider på de enkelte bestanddele er forskellige.

Driftsmateriel og inventar måles til kostpris med fradrag af akkumulerede afskrivninger.

Afskrivningsgrundlaget er kostpris med fradrag af forventet restværdi efter afsluttet brugstid.

Der foretages lineære afskrivninger over den forventede brugstid, baseret på følgende vurdering af aktivernes forventede brugstider:

Andre anlæg, driftsmateriel og inventar 5-15 år

Fortjeneste eller tab ved afhændelse af materielle anlægsaktiver opgøres som forskellen mellem salgspris med fradrag af salgsomkostninger og den regnskabsmæssige værdi på salgstidspunktet. Fortjeneste eller tab indregnes i resultatopgørelsen under andre eksterne omkostninger.

Tilgodehavender

Tilgodehavender måles til amortiseret kostpris, der sædvanligvis svarer til nominal værdi.

Der foretages nedskrivning til imødegåelse af tab, hvor der vurderes at være indtruffet en objektiv indikation på, at et tilgodehavende er værdiforringet. Hvis der foreligger en objektiv indikation på, at et individuelt tilgodehavende er værdiforringet, foretages nedskrivning på individuelt niveau.

Nedskrivninger opgøres som forskellen mellem den regnskabsmæssige værdi af tilgodehavender og nutidsværdien af de forventede pengestrømme, herunder realisationsværdi af eventuelle modtagne sikkerhedsstillelser. Som diskonteringsrate anvendes den effektive rente for det enkelte tilgodehavende.

Periodeafgrænsningsposter

Periodeafgrænsningsposter, indregnet under aktiver, omfatter afholdte omkostninger vedrørende efterfølgende regnskabsår.

Gældsforpligtelser

Finansielle forpligtelser, som omfatter gæld til kreditinstitutter og leverandørgæld indregnes ved låneoptagelse til kostpris, svarende til det modtagne provenu efter fradrag af afholdte transaktionsomkostninger. I efterfølgende perioder måles de finansielle forpligtelser til amortiseret kostpris.

Gæld i øvrigt er målt til nettorealisationsværdi.

Resultatopgørelse 1. januar – 31. december 2021

Note

1	Menighedsbidrag m.v.	1.601.655
2	Andre driftsindtægter	<u>3.983</u>
	Indtægter i alt	1.605.638
3	Andre eksterne omkostninger	<u>- 318.016</u>
	Resultat før personaleudgifter	1.287.622
4	Personaleomkostninger	<u>- 996.976</u>
	Resultat før finansielle poster	290.646
	Finansielle indtægter	0
	Finansielle udgifter	<u>0</u>
	Årets resultat	<u>290.646</u>
Resultatdisponering:		
	Tilskrevet reservationer	51.064
	Overført til næste år	<u>239.582</u>
	Årets resultat	<u>290.646</u>

Balance pr. 31. december 2021**AKTIVER**

OMSÆTNINGSAKTIVER

Andre tilgodehavender	37.431
Likvide beholdninger	<u>807.421</u>
Omsætningsaktiver i alt	<u>844.852</u>
AKTIVER i alt	<u>844.852</u>

PASSIVER

EGENKAPITAL

Øvrige reserver	81.427
Egenkapital	379.606
Overført til næste år	<u>239.582</u>
EGENKAPITAL i alt	<u>700.615</u>

KORTFRISTEDE GÆLDSFORPLIGTELSER

Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring	<u>62.810</u>
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KORTFRISTEDE GÆLDSFORPLIGTELSER

GÆLD i alt	<u>62.810</u>
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PASSIVER i alt	<u>844.852</u>
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Noter

Note 1 Menighedsbidrag m.v.

Menighedsbidrag og donationer
Menighedsbidrag og donationer, oversøisk

1.433.367
168.288

Menighedsbidrag m.v. i alt

1.601.655

Note 2 Andre driftsindtægter

Andre indtægter i øvrigt

3.983

Andre driftsindtægter i alt

3.983

Note 3 Omkostninger, menighedsdrift

Leje, kirkefaciliteter
Kontingenter, BID og andre afregninger
Missionsprojekter
Arbejdsgrupper
Kurser og seminarer, ældste i øvrigt
Andre udgifter

127.200
58.000
97.256
25.791
-4.536
14.305

Menighedens drift i alt

318.016

Andre eksterne omkostninger i alt

318.016

Note 4 Personaleomkostninger

Lønninger m.v. præst
Lønninger m.v. assistent

383.805
448.609

Lønninger m.v. administration

164.562

Personaleomkostninger i alt

996.976

Note 5

Ledelsen erklærer at samtlige forpligtelser, herunder eventuel forpligtelser, fremgår af regnskabet.

Note 6

Antal ansatte i året er 3



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Yvonne Hinrichsen
Council member

4/19/2022 2:17 PM

NEM ID

Serial number: PID:9208-2002-2-335912285596

Ciprian-Sorin Boldi
Council Member

4/3/2022 10:26 PM

NEM ID

Serial number: PID:9208-2002-2-388761172506

Johannes Louwrens Vermaak
Council Member

4/3/2022 10:53 PM

NEM ID

Serial number: PID:9208-2002-2-795705475598

Niels Erik Nielsen

4/3/2022 9:52 PM

NEM ID

Serial number: PID:9208-2002-2-592975087774

Tyler Turner Conrad
Council Member

4/4/2022 11:22 AM

NEM ID

Serial number: PID:9208-2002-2-718844669642

Jakob Koefoed Skov
Treasurer

4/4/2022 8:39 AM

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Cynthia Lorraine Combee Nipper
Council Member

4/5/2022 8:13 AM

NEM ID

Serial number: PID:9208-2002-2-042238038917

Carl-Jan Christian Roth
Council member

4/7/2022 10:07 PM

NEM ID

Serial number: PID:9208-2002-2-127850014751

Robert George Menzel
Council Member

4/7/2022 10:21 PM

NEM ID

Serial number: PID:9208-2002-2-985866083934

Matthys Johannes Rossouw
Internal Auditor

4/7/2022 10:31 PM

NEM ID

Serial number: PID:9208-2002-2-943334958344

Kristin Kostadinova
Council Member

4/8/2022 7:01 AM

NEM ID

Serial number: PID:9208-2002-2-095043571733

Jonathan Michael Adams
Council member

4/9/2022 8:00 AM

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2022-04-03 21:50 The signing process has started
2022-04-03 21:50 The signing process has started
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2022-04-03 21:50 The signing process has started
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2022-04-03 21:50 The signing process has started
2022-04-03 21:50 The signing process has started
2022-04-03 21:50 The signing process has started
2022-04-03 21:50 A notification has been sent to Tyler Conrad
2022-04-03 21:50 A notification has been sent to Jon Adams
2022-04-03 21:50 A notification has been sent to Ciprian Boldi
2022-04-03 21:50 A notification has been sent to Yvonne Hinrichsen
2022-04-03 21:50 A notification has been sent to Kristin Kostadinova
2022-04-03 21:50 A notification has been sent to Robert Menzel
2022-04-03 21:50 The authentication screen has been accessed via the link sent to Niels Erik Nielsen with method NemID privat from IP address: 87.50.x.x
2022-04-03 21:50 A notification has been sent to Cynthia Nipper
2022-04-03 21:50 A notification has been sent to Carl-Jan Christian Roth
2022-04-03 21:50 A notification has been sent to Louwrens Vermaak
2022-04-03 21:50 A notification has been sent to Jakob Skov
2022-04-03 21:50 A notification has been sent to Matthys Rossouw
2022-04-03 21:51 The document was opened via the link sent to Niels Erik Nielsen
2022-04-03 21:52 Niels Erik Nielsen has signed the document FIBC - Årsrapport 2021 - KM.pdf using NemID privat (PID: 9208-2002-2-795705475598)
2022-04-03 21:52 All documents have been signed by Niels Erik Nielsen
2022-04-03 22:24 The authentication screen has been accessed via the link sent to Ciprian Boldi with method NemID privat from IP address: 83.91.x.x
2022-04-03 22:25 The document was opened via the link sent to Ciprian Boldi

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2022-04-03 22:26 Ciprian-Sorin Boldi has signed the document FIBC - Årsrapport 2021 - KM.pdf using NemID privat (PID: 9208-2002-2-335912285596)

2022-04-03 22:26 All documents have been signed by Ciprian Boldi

2022-04-03 22:52 The authentication screen has been accessed via the link sent to Louwrens Vermaak with method NemID privat from IP address: 85.83.x.x

2022-04-03 22:53 The document was opened via the link sent to Louwrens Vermaak

2022-04-03 22:53 Johannes Louwrens Vermaak has signed the document FIBC - Årsrapport 2021 - KM.pdf using NemID privat (PID: 9208-2002-2-388761172506)

2022-04-03 22:53 All documents have been signed by Louwrens Vermaak

2022-04-04 08:05 The authentication screen has been accessed via the link sent to Yvonne Hinrichsen with method NemID privat from IP address: 62.243.x.x

2022-04-04 08:37 The authentication screen has been accessed via the link sent to Jakob Skov with method NemID privat from IP address: 165.225.x.x

2022-04-04 08:37 The authentication screen has been accessed via the link sent to Jakob Skov with method NemID privat from IP address: 40.94.x.x

2022-04-04 08:38 The document was opened via the link sent to Jakob Skov

2022-04-04 08:39 Jakob Koefoed Skov has signed the document FIBC - Årsrapport 2021 - KM.pdf using NemID privat (PID: 9208-2002-2-718844669642)

2022-04-04 08:39 All documents have been signed by Jakob Skov

2022-04-04 09:25 The authentication screen has been accessed via the link sent to Yvonne Hinrichsen with method NemID privat from IP address: 62.243.x.x

2022-04-04 10:43 The authentication screen has been accessed via the link sent to Kristin Kostadinova with method NemID privat from IP address: 80.62.x.x

2022-04-04 11:21 The authentication screen has been accessed via the link sent to Tyler Conrad with method NemID privat from IP address: 93.167.x.x

2022-04-04 11:21 The document was opened via the link sent to Tyler Conrad

2022-04-04 11:22 Tyler Turner Conrad has signed the document FIBC - Årsrapport 2021 - KM.pdf using NemID privat (PID: 9208-2002-2-592975087774)

2022-04-04 11:22 All documents have been signed by Tyler Conrad

2022-04-05 08:09 The authentication screen has been accessed via the link sent to Cynthia Nipper with method NemID privat from IP address: 136.62.x.x

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2022-04-05 08:10 The authentication screen has been accessed via the link sent to Cynthia Nipper with method NemID privat from IP address: 136.62.x.x

2022-04-05 08:11 The document was opened via the link sent to Cynthia Nipper

2022-04-05 08:13 Cynthia Lorraine Combee Nipper has signed the document FIBC - Årsrapport 2021 - KM.pdf using NemID privat (PID: 9208-2002-2-577507743238)

2022-04-05 08:13 All documents have been signed by Cynthia Nipper

2022-04-07 21:50 Notification sent to recipient, Jon Adams

2022-04-07 21:50 Notification sent to recipient, Yvonne Hinrichsen

2022-04-07 21:50 Notification sent to recipient, Kristin Kostadinova

2022-04-07 21:50 Notification sent to recipient, Robert Menzel

2022-04-07 21:50 Notification sent to recipient, Carl-Jan Christian Roth

2022-04-07 21:50 Notification sent to recipient, Matthys Rossouw

2022-04-07 22:04 The authentication screen has been accessed via the link sent to Carl-Jan Christian Roth with method NemID privat from IP address: 173.73.x.x

2022-04-07 22:05 The authentication screen has been accessed via the link sent to Carl-Jan Christian Roth with method NemID privat from IP address: 173.73.x.x

2022-04-07 22:05 The document was opened via the link sent to Carl-Jan Christian Roth

2022-04-07 22:07 Carl-Jan Christian Roth has signed the document FIBC - Årsrapport 2021 - KM.pdf using NemID privat (PID: 9208-2002-2-042238038917)

2022-04-07 22:07 All documents have been signed by Carl-Jan Christian Roth

2022-04-07 22:20 The authentication screen has been accessed via the link sent to Robert Menzel with method NemID privat from IP address: 80.167.x.x

2022-04-07 22:21 The document was opened via the link sent to Robert Menzel

2022-04-07 22:21 Robert George Menzel has signed the document FIBC - Årsrapport 2021 - KM.pdf using NemID privat (PID: 9208-2002-2-127850014751)

2022-04-07 22:21 All documents have been signed by Robert Menzel

2022-04-07 22:29 The authentication screen has been accessed via the link sent to Matthys Rossouw with method NemID privat from IP address: 41.147.x.x

2022-04-07 22:29 The authentication screen has been accessed via the link sent to Matthys Rossouw with method NemID privat from IP address: 176.22.x.x

2022-04-07 22:30 The document was opened via the link sent to Matthys Rossouw

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2022-04-07 22:31 All documents have been signed by Matthys Rossouw
2022-04-08 07:00 The authentication screen has been accessed via the link sent to Kristin Kostadinova with method NemID privat from IP address: 80.62.x.x
2022-04-08 07:00 The authentication screen has been accessed via the link sent to Kristin Kostadinova with method NemID privat from IP address: 5.186.x.x
2022-04-08 07:00 The document was opened via the link sent to Kristin Kostadinova
2022-04-08 07:01 Kristin Kostadinova has signed the document FIBC - Årsrapport 2021 - KM.pdf using NemID privat (PID: 9208-2002-2-943334958344)
2022-04-08 07:01 All documents have been signed by Kristin Kostadinova
2022-04-09 05:15 The signing process has been reactivated
2022-04-09 05:15 A notification has been sent to Jon Adams
2022-04-09 05:15 A notification has been sent to Yvonne Hinrichsen
2022-04-09 07:57 The authentication screen has been accessed via the link sent to Jon Adams with method NemID privat from IP address: 94.137.x.x
2022-04-09 07:58 The authentication screen has been accessed via the link sent to Jon Adams with method NemID privat from IP address: 94.137.x.x
2022-04-09 07:59 The document was opened via the link sent to Jon Adams
2022-04-09 08:00 Jonathan Michael Adams has signed the document FIBC - Årsrapport 2021 - KM.pdf using NemID privat (PID: 9208-2002-2-095043571733)
2022-04-09 08:00 All documents have been signed by Jon Adams
2022-04-19 14:14 The authentication screen has been accessed via the link sent to Yvonne Hinrichsen with method NemID privat from IP address: 62.243.x.x
2022-04-19 14:16 The document was opened via the link sent to Yvonne Hinrichsen
2022-04-19 14:17 Yvonne Hinrichsen has signed the document FIBC - Årsrapport 2021 - KM.pdf using NemID privat (PID: 9208-2002-2-004593432529)
2022-04-19 14:17 All documents have been signed by Yvonne Hinrichsen

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