

The Mall Baptist Church

Northern Ireland · Charity number 100052

Details

Status Received

Registered 2014-07-22

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

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Collone
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Activities

Purposes: The purpose of HCC is to see people far from Christ raised to newness in life and advance His kingdom throughout all nations and baptising them in name of the Father the Son and the Holy Spirit and to glorify God by maintaining and promoting the study of His word and His worship both individually and corporately, by evangelizing locally and overseas, and by edifying His saints. Therefore, we are committed to the proclamation of God's perfect Law and of the glorious Gospel of His grace through all the world, to the defence of that "faith which was once delivered unto the saints", and to the pure and faithful celebration of the ordinances graciously given by Christ as Mediator of His New Covenant.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-10-31 | £38,192 | £31,025 | £0 | 2 |

Trustees

| Name | Role | Appointed |
|--------------------|------|-----------|
| Gary Brown | | |
| Mr Ian Mccall | | |
| Mr Leslie Brown | | |
| Mrs Carolyn Mccall | | |

The Mall Baptist Church

Northern Ireland - Charity number 100052

Accounts

Charity No: NIC100052

The Mall Baptist Church

**Trustee Report
and
Financial Statements
for the year ended 31 October 2024**

The Mall Baptist Church

Statement of Financial Activity for the Year Ended 31st October 2024

| | Note | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Income from: | | | | | | |
| Donations & Legacies | 2 | 38,192 | - | - | 38,192 | 42,229 |
| Charitable Activities | | | | | | |
| Other trading activities | | | | | | |
| Other income | | | | | | |
| Total Income | | 38,192 | - | - | 38,192 | 42,229 |
| Expenditure on: | | | | | | |
| Charitable Activities | 3 | 31,799 | - | - | 31,799 | 36,913 |
| Other Expenditure | 4 | (774) | - | - | (774) | 2,100 |
| Total expenditure | | 31,025 | - | - | 31,025 | 39,013 |
| Net Income / (deficit) | | 7,167 | - | - | 7,167 | 3,216 |
| Net movement in funds | | 7,167 | - | - | 7,167 | 3,216 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | | 8,531 | - | - | 8,531 | 5,315 |
| Total funds carried forward | | 15,698 | - | - | 15,698 | 8,531 |

The Mall Baptist Church

Balance Sheet as at 31st October 2024

| | | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|---|----|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Fixed assets: | | | | | | |
| Tangible assets | 7 | 23,829 | - | - | 23,829 | 7,184 |
| Total fixed assets | | 23,829 | - | - | 23,829 | 7,184 |
| Current assets | | | | | | |
| Debtors and prepayments | 8 | 49 | - | - | 49 | 13 |
| Cash at bank and in hand | 9 | 3,371 | - | - | 3,371 | 5,491 |
| Total current assets | | 3,420 | - | - | 3,420 | 5,504 |
| Current liabilities | | | | | | |
| Creditors due within one year | 10 | 491 | - | - | 491 | 643 |
| Hire Purchase, Loans & Bank Overdrafts | 11 | 11,060 | - | - | 11,060 | 3,514 |
| Total current liabilities | | 11,551 | - | - | 11,551 | 4,157 |
| Net current assets | | (8,131) | - | - | (8,131) | 1,347 |
| Total net assets | | 15,698 | - | - | 15,698 | 8,531 |
| Funds of the charity | | | | | | |
| Unrestricted funds | 12 | 15,698 | - | - | 15,698 | 8,531 |
| Total charity funds | | 15,698 | - | - | 15,698 | 8,531 |

Signed on behalf of the Trustees By:

Trustee: Gary Brown

Trustee: Ian McCall

Date: 30/04/2025

Date: 30/04/2025

The Mall Baptist Church

Notes to the Accounts - Year Ended 31st October 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation 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

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes.

Designated funds are general funds set aside by the congregation for use in the future.

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in preparation of the financial statements are as follows:

a Basis of preparation

The accounts are prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP 2022), FRS102 and with the Charities Act 2011.

b Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

c Donations

Donations are accounted for gross when received. Fixed asset gifts in kind are recognised when receivable and are included at fair value.

d Legacies

Legacies are accounted for when probate has been completed, the amount of the legacy can be reliably quantified and the conditions of the legacy are within the control of the Church.

e Investment income

Investment income is included in the accounts in the year in which it is receivable.

f Expenditure recognition

All expenditure is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The Mall Baptist Church

Notes to the Accounts - Year Ended 31st October 2024 (cont'd)

g Support costs

Support costs are those that assist the work of the Church but do not directly represent charitable activities and include office costs and governance costs. Where the support costs cannot be directly attributed to particular headings they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources. This represents direct expenditure on the governance of the Church. Most of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers for their service.

h Tangible fixed assets

During the year ended 31st October 2024, depreciation has been provided on all fixed assets, to write off the cost on a reducing balance over their expected useful life, at the following rate:

| | |
|-----------------------|-----|
| Fixtures and fittings | 15% |
| Motor Vehicles | 25% |
| Computer Equipment | 25% |

The fair value of all tangible fixed assets will be reviewed by the Trustees annually.

i Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

j Employee benefits

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet. These assets of the plan are held separately from the charity in an independently administered fund.

k Preparation of accounts on a going concern basis

The Church generally meets its day-to-day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the incoming year and based on these are satisfied that the Church has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

The Mall Baptist Church

Notes to the Accounts - Year Ended 31st October 2024 (cont'd)

2. DONATIONS & LEGACIES

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|---------------------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Donations and gifts | 30,842 | - | - | 30,842 | 30,831 |
| Gift Aid | 7,350 | - | - | 7,350 | 11,398 |
| | <u>38,192</u> | <u>-</u> | <u>-</u> | <u>38,192</u> | <u>42,229</u> |

3 CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|----------------------------------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Ministry and support staff costs | 15,916 | - | - | 15,916 | 16,508 |
| Outreach | 1,821 | - | - | 1,821 | 815 |
| Utilities | 1,209 | - | - | 1,209 | 1350 |
| General Church activity expenses | 12,373 | - | - | 12,373 | 17,525 |
| Governance Costs | 480 | - | - | 480 | 715 |
| | <u>31,799</u> | <u>-</u> | <u>-</u> | <u>31,799</u> | <u>36,913</u> |

4 OTHER EXPENDITURE

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|---------------------------------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Fixed Asset Depreciation | 3,871 | - | - | 3,871 | 2,100 |
| Profit on Fixed Asset Disposals | (4,645) | - | - | (4,645) | - |
| | <u>(774)</u> | <u>-</u> | <u>-</u> | <u>(774)</u> | <u>2,100</u> |

5 TOTAL EXPENDITURE

| | | | | | | |
|-----------------------|---|---------------|----------|----------|---------------|---------------|
| Charitable Activities | 3 | 31,799 | - | - | 31,799 | 36,913 |
| Other Expenditure | 4 | (774) | - | - | (774) | 2,100 |
| Fixed Asset Additions | 7 | 25,571 | - | - | 25,571 | - |
| | | <u>56,596</u> | <u>-</u> | <u>-</u> | <u>56,596</u> | <u>39,013</u> |

The Mall Baptist Church

Notes to the Accounts - Year Ended 31st October 2024 (cont'd)

6 EMPLOYEES

| Employment Costs | Total 2024 £ | Total 2023 £ |
|--|--------------------|--------------------|
| Wages and salaries | 15,600 | 16,508 |
| | <u>15,600</u> | <u>5,800</u> |
| Number of employees | 2024 | 2023 |
| The average number of employees during the year was: | <u>2</u> | <u>2</u> |

There were no employees in receipt of employee benefits in excess of £60,000.

The Pastor acts as one of the Church's trustees in accordance with the Trust deed and received remuneration in respect of his services as Pastor.

The only amounts paid to the remaining Trustees were for out-of-pocket expenses.

7 TANGIBLE FIXED ASSETS

| Cost/valuation | Fixtures and £ | Motor Vehicle £ | Computer £ | Total £ |
|--------------------------------|---------------------|----------------------|---------------------|----------------------|
| As at 1st November 2023 | 7,207 | 21,300 | 1,847 | 30,354 |
| Additions | - | 23,950 | 1,621 | 25,571 |
| Disposals | - | (21,300) | - | -21,300 |
| As at 31st October 2024 | <u>7,207</u> | <u>23,950</u> | <u>3,468</u> | <u>34,625</u> |
| Depreciation | | | | |
| As at 1st November 2023 | 5,327 | 16,245 | 1,598 | 23,170 |
| Charge for the year | 282 | 3,493 | 96 | 3,871 |
| Accum Depreciation | - | (16,245) | - | -16,245 |
| As at 31st October 2024 | <u>5,609</u> | <u>3,493</u> | <u>1,694</u> | <u>10,796</u> |
| Net Book Value | | | | |
| As at 31st October 2023 | <u>1,880</u> | <u>5,055</u> | <u>249</u> | <u>7,184</u> |
| As at 31st October 2024 | <u>1,598</u> | <u>20,457</u> | <u>1,774</u> | <u>23,829</u> |

The assets of the Church comprise:

- Fixtures and fittings of the Church, Motor Vehicle and Computer Equipment.

During the year ended 31st October 2024 depreciation has been provided on all fixed assets.

The fair value of all tangible fixed assets will be reviewed by the Trustees annually.

8 DEBTORS AND PREPAYMENTS

| | 2024 £ | 2023 £ |
|---------|-----------|-----------|
| Debtors | <u>49</u> | <u>13</u> |

The Mall Baptist Church

Notes to the Accounts - Year Ended 31st October 2024 (cont'd)

9 CASH AT BANK AND IN HAND

| | 2024 £ | 2023 £ |
|--------------|-----------|-----------|
| Cash in hand | 3,371 | 5,491 |

10 CREDITORS DUE

| | 2024 £ | 2023 £ |
|------------------------------|------------|------------|
| Taxation and social security | 31 | 224 |
| Other Creditors | 460 | 419 |
| | <u>491</u> | <u>643</u> |

11 HIRE PURCHASES, LOANS & BANK OVERDRAFTS

| | 2024 £ | 2023 £ |
|---------------|---------------|--------------|
| Hire Purchase | 11,050 | 2,603 |
| Credit Card | 10 | 911 |
| | <u>11,060</u> | <u>3,514</u> |

12 MOVEMENT IN FUNDS

| | Balance at start £ | Net movement £ | Balance at end £ |
|---------------------------------|--------------------------|-------------------|------------------------|
| Unrestricted Funds | | | |
| - General Fund | 8,531 | 7,167 | 15,698 |
| Total Unrestricted Funds | <u>8,531</u> | <u>7,167</u> | <u>15,698</u> |

Analysis of closing funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Fixed assets | 23,829 | - | 23,829 | 7,184 |
| Current assets | 3,420 | - | 3,420 | 5,504 |
| Current liabilities | (11,551) | - | (11,551) | (4,157) |
| Total Funds | <u>15,698</u> | <u>-</u> | <u>15,698</u> | <u>8,531</u> |

13 RELATED PARTY TRANSACTIONS

Pastor Gary Brown is a trustee of the Church. In his capacity as the Pastor of the congregation he received remuneration of £11,600.

None of the other trustees received any remuneration, only reimbursement for out-of-pocket expenses incurred in connection with their duties.

There were no other related party transactions.

The Mall Baptist Church

Notes to the Accounts - Year Ended 31st October 2024 (cont'd)

14 CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATION UNCERTAINTY

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

15 CAPITAL COMMITMENTS

At 31st October 2024 the Church had no capital commitments.

The Mall Baptist Church

Northern Ireland - Charity number 100052

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2023
for
The Mall Baptist Church

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

The Mall Baptist Church

Contents of the Financial Statements
for the Year Ended 31 October 2023

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The Mall Baptist Church

Report of the Trustees
for the Year Ended 31 October 2023

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

100052

Principal address

BEECH HOUSE
39 DERRYRAINE ROAD
COLLONE
ARMAGH
BT60 1NA

Trustees

G Brown Chairman
Mrs C McCall Treasurer
I McCall Trustee

Independent Examiner

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

Approved by order of the board of trustees on 12/8/24 and signed on its behalf by:



Trustee

Independent Examiner's Report to the Trustees of
The Mall Baptist Church

I report on the accounts of the charity for the year ended 31 October 2023, which are set out on pages three to nine.

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

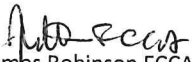
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the 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.


James Robinson FCCA
WHR Accountants Ltd
56 English Street
Armagh
Co. Armagh
BT61 7LG

Date: 12/8/24

The Mall Baptist Church

Statement of Financial Activities
for the Year Ended 31 October 2023

| | Notes | 31.10.23 Unrestricted funds £ | 31.10.22 Total funds £ |
|------------------------------------|-------|--|---------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | <u>42,229</u> | <u>28,082</u> |
| EXPENDITURE ON | | | |
| Raising funds | 2 | 19,676 | 15,432 |
| Other | | <u>19,337</u> | <u>17,093</u> |
| Total | | <u>39,013</u> | <u>32,525</u> |
| NET INCOME/(EXPENDITURE) | | 3,216 | (4,443) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 5,315 | 9,758 |
| TOTAL FUNDS CARRIED FORWARD | | <u>8,531</u> | <u>5,315</u> |

The Mall Baptist Church

Balance Sheet
31 October 2023

| | Notes | 31.10.23 Unrestricted funds £ | 31.10.22 Total funds £ |
|--|-------|--|---------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 7,184 | 9,284 |
| CURRENT ASSETS | | | |
| Debtors | 6 | 13 | 153 |
| Cash at bank | | 5,491 | 3,999 |
| | | <u>5,504</u> | <u>4,152</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (4,157) | (6,046) |
| NET CURRENT ASSETS | | <u>1,347</u> | <u>(1,894)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 8,531 | 7,390 |
| CREDITORS | | | |
| Amounts falling due after more than one year | 8 | - | (2,075) |
| NET ASSETS | | <u>8,531</u> | <u>5,315</u> |
| FUNDS | 10 | | |
| Unrestricted funds | | 8,531 | 5,315 |
| TOTAL FUNDS | | <u>8,531</u> | <u>5,315</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 12/8/24 and were signed on its behalf by:

Bar of McCull

.....
Trustee

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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Charities Act 2011. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------------------|
| Fixtures and fittings | - 15% on reducing balance |
| Motor vehicles | - 25% on reducing balance |
| Computer equipment | - 25% on reducing balance |

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. RAISING FUNDS

Raising donations and legacies

| | 31.10.23 | 31.10.22 |
|---------------|----------|----------|
| | £ | £ |
| Support costs | 19,676 | 15,432 |

3. TRUSTEES' REMUNERATION AND BENEFITS

| | 31.10.23 | 31.10.22 |
|--------------------|----------|----------|
| | £ | £ |
| Trustees' salaries | 10,708 | 10,799 |

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

3. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

The Pastor who is a Trustee had expenses paid for the year ended 31 October 2023 of £226. There were no trustee expenses for the year ended 31 October 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ |
|------------------------------------|----------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 28,082 |
| EXPENDITURE ON | |
| Raising funds | 15,432 |
| Other | 17,093 |
| Total | <u>32,525</u> |
| NET INCOME/(EXPENDITURE) | (4,443) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 9,758 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>5,315</u></u> |

5. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Motor vehicles £ | Computer equipment £ | Totals £ |
|--|----------------------------------|------------------------|----------------------------|--------------|
| COST | | | | |
| At 1 November 2022 and 31 October 2023 | 7,207 | 21,300 | 1,847 | 30,354 |
| DEPRECIATION | | | | |
| At 1 November 2022 | 4,995 | 14,561 | 1,514 | 21,070 |
| Charge for year | 332 | 1,684 | 84 | 2,100 |
| At 31 October 2023 | 5,327 | 16,245 | 1,598 | 23,170 |
| NET BOOK VALUE | | | | |
| At 31 October 2023 | <u>1,880</u> | <u>5,055</u> | <u>249</u> | <u>7,184</u> |
| At 31 October 2022 | <u>2,212</u> | <u>6,739</u> | <u>333</u> | <u>9,284</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.10.23 | 31.10.22 |
|---------------|-----------|------------|
| | £ | £ |
| Other debtors | 13 | 153 |
| | <u>13</u> | <u>153</u> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.10.23 | 31.10.22 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Hire purchase (see note 9) | 2,603 | 3,999 |
| Taxation and social security | 224 | 296 |
| Other creditors | 1,330 | 1,751 |
| | <u>4,157</u> | <u>6,046</u> |

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 31.10.23 | 31.10.22 |
|----------------------------|----------|--------------|
| | £ | £ |
| Hire purchase (see note 9) | - | 2,075 |
| | <u>-</u> | <u>2,075</u> |

9. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

| | 31.10.23 | 31.10.22 |
|----------------------------|--------------|--------------|
| | £ | £ |
| Net obligations repayable: | | |
| Within one year | 2,603 | 3,999 |
| Between one and five years | - | 2,075 |
| | <u>2,603</u> | <u>6,074</u> |

10. MOVEMENT IN FUNDS

| | At 1.11.22 £ | Net movement in funds £ | At 31.10.23 £ |
|---------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 5,315 | 3,216 | 8,531 |
| | <u>5,315</u> | <u>3,216</u> | <u>8,531</u> |
| TOTAL FUNDS | <u>5,315</u> | <u>3,216</u> | <u>8,531</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 42,229 | (39,013) | 3,216 |
| | <u>42,229</u> | <u>(39,013)</u> | <u>3,216</u> |
| TOTAL FUNDS | <u>42,229</u> | <u>(39,013)</u> | <u>3,216</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.11.21 £ | Net movement in funds £ | At 31.10.22 £ |
|---------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 9,758 | (4,443) | 5,315 |
| | — | — | — |
| TOTAL FUNDS | <u>9,758</u> | <u>(4,443)</u> | <u>5,315</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 28,082 | (32,525) | (4,443) |
| | — | — | — |
| TOTAL FUNDS | <u>28,082</u> | <u>(32,525)</u> | <u>(4,443)</u> |

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

| | At 1.11.21 £ | Net movement in funds £ | At 31.10.23 £ |
|---------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 9,758 | (1,227) | 8,531 |
| | — | — | — |
| TOTAL FUNDS | <u>9,758</u> | <u>(1,227)</u> | <u>8,531</u> |

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 | 70,311 | (71,538) | (1,227) |
| | — | — | — |
| TOTAL FUNDS | <u>70,311</u> | <u>(71,538)</u> | <u>(1,227)</u> |

11. RELATED PARTY DISCLOSURES

The Pastor who is a Trustee received a remuneration of £10,574 and pension contributions of £134 for the year ended 31 October 2023.

The Mall Baptist Church

Detailed Statement of Financial Activities
for the Year Ended 31 October 2023

| | 31.10.23 | 31.10.22 |
|---------------------------------|--------------|----------------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Collection | 30,241 | 22,462 |
| Gift aid | 11,398 | 5,090 |
| Church Building Donations | 590 | 530 |
| | <hr/> | <hr/> |
| | 42,229 | 28,082 |
| Total incoming resources | <hr/> | <hr/> |
| | 42,229 | 28,082 |
| EXPENDITURE | | |
| Other | | |
| Trustees' salaries | 10,708 | 10,799 |
| Wages | 5,800 | 5,200 |
| Outreach Expenses | 815 | 330 |
| Purchases | 1,788 | 264 |
| Pastor Expenses | 226 | - |
| Mission Donations | - | 500 |
| | <hr/> | <hr/> |
| | 19,337 | 17,093 |
| Support costs | | |
| Management | | |
| Insurance | 5,098 | 2,450 |
| Light and heat | 403 | 1,464 |
| Telephone & Website | 947 | 1,152 |
| Motor & Travel | 8,942 | 6,171 |
| Training | - | 94 |
| | <hr/> | <hr/> |
| | 15,390 | 11,331 |
| Finance | | |
| Bank charges | 328 | 260 |
| HP Interest | 529 | 529 |
| Fixtures and fittings | 332 | 390 |
| Motor vehicles | 1,685 | 2,246 |
| Computer equipment | 83 | 111 |
| | <hr/> | <hr/> |
| | 2,957 | 3,536 |
| Other | | |
| Repairs & Renovations | 380 | 180 |
| In Lieu Account | 140 | - |
| | <hr/> | <hr/> |
| | 520 | 180 |
| Governance costs | | |
| Accountancy | 809 | 385 |
| | <hr/> | <hr/> |
| Total resources expended | 39,013 | 32,525 |
| | <hr/> | <hr/> |
| Net income/(expenditure) | <u>3,216</u> | <u>(4,443)</u> |

This page does not form part of the statutory financial statements

The Mall Baptist Church

Northern Ireland - Charity number 100052

Annual report

The Mall Baptist Church

Report of the Trustees
for the Year Ended 31 October 2023

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

100052

Principal address

BEECH HOUSE
39 DERRYRAINE ROAD
COLLONE
ARMAGH
BT60 1NA

Trustees

G Brown Chairman
Mrs C McCall Treasurer
I McCall Trustee

Independent Examiner

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

Approved by order of the board of trustees on 12/8/24 and signed on its behalf by:



Trustee

The Mall Baptist Church

Northern Ireland - Charity number 100052

Annual return

Independent Examiner's Report to the Trustees of
The Mall Baptist Church

I report on the accounts of the charity for the year ended 31 October 2023, which are set out on pages three to nine.

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.


James Robinson FCCA
WHR Accountants Ltd
56 English Street
Armagh
Co. Armagh
BT61 7LG

Date: 12/8/24

The Mall Baptist Church

Northern Ireland - Charity number 100052

Accounts

The Mall Baptist Church

Statement of Financial Activities
for the Year Ended 31 October 2022

| | Notes | 31.10.22 Unrestricted funds £ | 31.10.21 Total funds £ |
|------------------------------------|-------|--|---------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 28,082 | 25,735 |
| Other income | | - | 12,180 |
| Total | | <u>28,082</u> | <u>37,915</u> |
| EXPENDITURE ON | | | |
| Raising funds | 2 | 15,432 | 13,687 |
| Other | | 17,093 | 18,076 |
| Total | | <u>32,525</u> | <u>31,763</u> |
| NET INCOME/(EXPENDITURE) | | (4,443) | 6,152 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 9,758 | 3,606 |
| TOTAL FUNDS CARRIED FORWARD | | <u>5,315</u> | <u>9,758</u> |

The notes form part of these financial statements

The Mall Baptist Church

Balance Sheet
31 October 2022

| | Notes | 31.10.22 Unrestricted funds £ | 31.10.21 Total funds £ |
|--|-------|--|---------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 9,284 | 12,031 |
| CURRENT ASSETS | | | |
| Debtors | 6 | 153 | 353 |
| Cash at bank | | 3,999 | 8,304 |
| | | <u>4,152</u> | <u>8,657</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (6,046) | (1,385) |
| | | <u>(1,894)</u> | <u>7,272</u> |
| NET CURRENT ASSETS | | | |
| | | | |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 7,390 | 19,303 |
| CREDITORS | | | |
| Amounts falling due after more than one year | 8 | (2,075) | (9,545) |
| | | <u>5,315</u> | <u>9,758</u> |
| NET ASSETS | | | |
| | | | |
| FUNDS | | | |
| Unrestricted funds | 10 | 5,315 | 9,758 |
| TOTAL FUNDS | | <u>5,315</u> | <u>9,758</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 23.10.23 and were signed on its behalf by:

Jan. A. M. Hall
Trustee

The Mall Baptist Church

Notes to the Financial Statements
for the Year Ended 31 October 2022

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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Charities Act 2011. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------------------|
| Fixtures and fittings | - 15% on reducing balance |
| Motor vehicles | - 25% on reducing balance |
| Computer equipment | - 25% on reducing balance |

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. RAISING FUNDS

Raising donations and legacies

| | 31.10.22 | 31.10.21 |
|---------------|-------------------|-------------------|
| | £ | £ |
| Support costs | 15,432 | 13,687 |
| | <u> </u> | <u> </u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

| | 31.10.22 | 31.10.21 |
|--------------------|-------------------|-------------------|
| | £ | £ |
| Trustees' salaries | 10,799 | 11,055 |
| | <u> </u> | <u> </u> |

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

The Mall Baptist Church

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ |
|------------------------------------|----------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 25,735 |
| Other income | 12,180 |
| Total | <u>37,915</u> |
| EXPENDITURE ON | |
| Raising funds | 13,687 |
| Other | 18,076 |
| Total | <u>31,763</u> |
| NET INCOME | 6,152 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 3,606 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>9,758</u></u> |

5. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Motor vehicles £ | Computer equipment £ | Totals £ |
|--|----------------------------------|------------------------|----------------------------|---------------|
| COST | | | | |
| At 1 November 2021 and 31 October 2022 | 7,207 | 21,300 | 1,847 | 30,354 |
| DEPRECIATION | | | | |
| At 1 November 2021 | 4,605 | 12,314 | 1,404 | 18,323 |
| Charge for year | 390 | 2,247 | 110 | 2,747 |
| At 31 October 2022 | 4,995 | 14,561 | 1,514 | 21,070 |
| NET BOOK VALUE | | | | |
| At 31 October 2022 | <u>2,212</u> | <u>6,739</u> | <u>333</u> | <u>9,284</u> |
| At 31 October 2021 | <u>2,602</u> | <u>8,986</u> | <u>443</u> | <u>12,031</u> |

The Mall Baptist Church

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

| | | | |
|---|-------------------|-------------------|-------------------|
| 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | | 31.10.22 | 31.10.21 |
| | | £ | £ |
| Other debtors | | 153 | 353 |
| | | <u> </u> | <u> </u> |
| 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | | 31.10.22 | 31.10.21 |
| | | £ | £ |
| Hire purchase (see note 9) | | 3,999 | - |
| Taxation and social security | | 296 | 345 |
| Other creditors | | 1,751 | 1,040 |
| | | <u> </u> | <u> </u> |
| | | 6,046 | 1,385 |
| | | <u> </u> | <u> </u> |
| 8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR | | | |
| | | 31.10.22 | 31.10.21 |
| | | £ | £ |
| Hire purchase (see note 9) | | 2,075 | 9,545 |
| | | <u> </u> | <u> </u> |
| 9. LEASING AGREEMENTS | | | |
| Minimum lease payments under hire purchase fall due as follows: | | | |
| | | 31.10.22 | 31.10.21 |
| | | £ | £ |
| Net obligations repayable: | | | |
| Within one year | | 3,999 | - |
| Between one and five years | | 2,075 | 9,545 |
| | | <u> </u> | <u> </u> |
| | | 6,074 | 9,545 |
| | | <u> </u> | <u> </u> |
| 10. MOVEMENT IN FUNDS | | | |
| | At | Net | At |
| | 1.11.21 | movement | 31.10.22 |
| | £ | in funds | £ |
| Unrestricted funds | | £ | |
| General fund | 9,758 | (4,443) | 5,315 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | 9,758 | (4,443) | 5,315 |
| | <u> </u> | <u> </u> | <u> </u> |
| Net movement in funds, included in the above are as follows: | | | |
| | Incoming | Resources | Movement |
| | resources | expended | in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 28,082 | (32,525) | (4,443) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | 28,082 | (32,525) | (4,443) |
| | <u> </u> | <u> </u> | <u> </u> |

The Mall Baptist Church

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.11.20 £ | Net movement in funds £ | At 31.10.21 £ |
|---------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 3,606 | 6,152 | 9,758 |
| | — | — | — |
| TOTAL FUNDS | <u>3,606</u> | <u>6,152</u> | <u>9,758</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 37,915 | (31,763) | 6,152 |
| | — | — | — |
| TOTAL FUNDS | <u>37,915</u> | <u>(31,763)</u> | <u>6,152</u> |

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

| | At 1.11.20 £ | Net movement in funds £ | At 31.10.22 £ |
|---------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 3,606 | 1,709 | 5,315 |
| | — | — | — |
| TOTAL FUNDS | <u>3,606</u> | <u>1,709</u> | <u>5,315</u> |

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 | 65,997 | (64,288) | 1,709 |
| | — | — | — |
| TOTAL FUNDS | <u>65,997</u> | <u>(64,288)</u> | <u>1,709</u> |

The Mall Baptist Church

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2022.

The Mall Baptist Church

Detailed Statement of Financial Activities
for the Year Ended 31 October 2022

| | 31.10.22 | 31.10.21 |
|---------------------------------|----------------|---------------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Collection | 22,462 | 19,400 |
| Donations | - | 1,000 |
| Gift aid | 5,090 | 5,185 |
| Church Building Donations | 530 | 150 |
| | <u>28,082</u> | <u>25,735</u> |
| Other income | | |
| Government Grants Received | - | 12,180 |
| | <u>-</u> | <u>12,180</u> |
| Total incoming resources | 28,082 | 37,915 |
| EXPENDITURE | | |
| Other | | |
| Trustees' salaries | 10,799 | 11,055 |
| Wages | 5,200 | 5,300 |
| Outreach Expenses | 330 | 528 |
| Purchases | 264 | 480 |
| Pastor Expenses | - | 713 |
| Mission Donations | 500 | - |
| | <u>17,093</u> | <u>18,076</u> |
| Support costs | | |
| Management | | |
| Insurance | 2,450 | 761 |
| Light and heat | 1,464 | 1,210 |
| Telephone & Website | 1,152 | 1,229 |
| Motor & Travel | 6,171 | 5,682 |
| Training | 94 | - |
| | <u>11,331</u> | <u>8,882</u> |
| Finance | | |
| Bank charges | 260 | 251 |
| HP Interest | 529 | 529 |
| Fixtures and fittings | 390 | 459 |
| Motor vehicles | 2,246 | 2,995 |
| Computer equipment | 111 | 148 |
| | <u>3,536</u> | <u>4,382</u> |
| Other | | |
| Repairs & Renovations | 180 | 4 |
| Governance costs | | |
| Accountancy | 385 | 419 |
| | <u>385</u> | <u>419</u> |
| Total resources expended | 32,525 | 31,763 |
| | <u>32,525</u> | <u>31,763</u> |
| Net (expenditure)/income | (4,443) | 6,152 |
| | <u>(4,443)</u> | <u>6,152</u> |

This page does not form part of the statutory financial statements

The Mall Baptist Church

Northern Ireland - Charity number 100052

Annual report

The Mall Baptist Church

Report of the Trustees
for the Year Ended 31 October 2022

The trustees present their report with the financial statements of the charity for the year ended 31 October 2022. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

NI00315

Principal address

BEECH HOUSE
39 DERRYRAINE ROAD
COLLONE
ARMAGH
BT60 1NA

Trustees

G Brown Chairman
Mrs C McCall Treasurer
I McCall Trustee

Independent Examiner

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

Approved by order of the board of trustees on 23-08-23 and signed on its behalf by:

Ion A McCall
Trustee

The Mall Baptist Church

Northern Ireland - Charity number 100052

Annual return

Independent Examiner's Report to the Trustees of
The Mall Baptist Church

I report to the trustees on my examination of the accounts of The Mall Baptist Church for the year ended 31 October 2022..

Respective responsibilities of 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 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

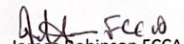
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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 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.


James Robinson FCCA

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

Date: 23. 8. 23