

NIC100333

Howie Christian Charitable Trust

**Financial Statements and Trustees' Report
for the year ended 31 March 2023**

Howie Christian Charitable Trust

Financial Statements and Trustees' Report for the year ended 31 March 2023

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Trustees' Report for the year ended 31st March 2023

Trustees: Thomas E Howie
Don A McClay
Paul T Howie
Michael D Smith (resigned in March 2023)
Alan J Smyth

Charity Number: NIC100333

Address: 222 Ardmore Road
Londonderry
BT47 3TE

Howie Christian Charitable Trust is governed by a constitution dated 7th February 2002, accepted as a charity by HM Revenue & Customs under reference number XR49131 and registered with the Charity Commission for Northern Ireland on 3rd July 2014 under charity number NIC100333.

The charity's purposes are detailed within the constitution and can be summarised as;

1. The advancement of the Christian Faith.

The Trustees have had regard to the Public Benefit guidance issued by the Charity Commission for Northern Ireland.

Trustees' Report for the year ended 31st March 2023 (cont'd)

During the year ended 31st March 2023 the charity has conducted the following activities in furtherance of its activities for the public benefit;

1. Maintaining and supporting a school and children's home in Nakaloke, Uganda.
2. Making gifts to other Christian organisations with a similar primary aim of advancing the Christian faith.

The results of the charity's activities during the year and of its position at the year end are included in the Receipts and Payments account on page 5 and the Statement of Assets and Liabilities on page 6. The trustees are thankful for the support received by the charity through many generous donations which are used to further the charity's purposes, which have been detailed above.

This report was approved by the Trustees on 24 January 2024 and signed on their behalf by:



TE Howie
Trustee

Independent examiner's report to the charity trustees of the Howie Christian Charitable Trust on the Unaudited Financial Information of The Howie Christian Charitable Trust (the "Trust")

In accordance with the engagement letter dated 6 July 2023, we report on the accounts of the Howie Christian Charitable Trust for the year ended 31 March 2023, which have been compiled, without carrying out an audit, from the accounting records and information and explanations you have given to us.

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 Charities Act (Northern Ireland) 2008.

It is our 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 our attention.

Basis of independent examiners report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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 to be reached.

Independent examiner's report to the charity trustees of the Howie Christian Charitable Trust on the Unaudited Financial Information of The Howie Christian Charitable Trust (the "Trust") (cont'd)

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

A handwritten signature in black ink that reads "TK Magee & Co". The signature is written in a cursive, flowing style.

TK Magee & Co
Chartered Accountants
79 Main Street
Claudy
Co Londonderry
BT47 4BH

24 January 2024

Receipts and payments account for the year ended 31 March 2023

	Unrestricted funds £	Total 2023 £	Total 2022 £
Receipts			
Tithes, gifts and offerings	27,020	27,020	30,949
Interest	4,027	4,027	4,354
Rental income	16,500	16,500	16,200
Tax refund	475	475	450
	48,022	48,022	51,953
Payments			
Accountancy	1,320	1,320	1,320
Bank fees	33	33	26
General	628	628	200
Insurance	887	887	734
Rates	1,523	1,523	1,349
Repairs	300	300	260
Gifts and transfers to Uganda and other Christian organisations	61,333	61,333	143,970
	66,024	66,024	147,859
(Deficit) for the year	(18,002)	(18,002)	(95,906)

Reconciliation

	Unrestricted funds £	Total 2023 £	Total 2022 £
Opening cash at bank & in hand	212,926	212,926	412,841
(Deficit) for the year	(18,002)	(18,002)	(95,906)
Write off of deposits with Presbyterian Mutual Society as irrecoverable	-	-	(104,009)
Closing cash balances	194,924	194,924	212,926

Statement of assets and liabilities as at 31 March 2023

	Unrestricted funds £	Total 2022 £	Total 2021 £
Bank and cash balances			
Danske Bank	12,623	12,623	3,604
Monies held with Lough Foyle Farm Estates Limited (Note 1)	182,301	182,301	209,322
	194,924	194,924	212,926
Other assets			
Freehold land and buildings – 19 and 21 Hall Road, Coleraine (trustees valuation)	400,000	400,000	400,000
Fixtures and fittings	2,947	2,947	2,947
	402,947	402,947	402,947
Liabilities	-	-	-

Note 1

This amount is held with Lough Foyle Farm Estates Limited, a company controlled by two of the Trustees, at an interest rate of 2% per annum and is repayable on demand.

Approved by the Trustees on 24 January 2024 and signed on their behalf by:

TE Howie
Trustee

