

NIC100333

Howie Christian Charitable Trust

**Financial Statements and Trustees' Report
for the year ended 31 March 2024**

Howie Christian Charitable Trust

Financial Statements and Trustees' Report for the year ended 31 March 2024

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Trustees' Report for the year ended 31st March 2024

Trustees: Thomas E Howie
Don A McClay
Paul T Howie
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 2024 (cont'd)

During the year ended 31st March 2024 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 27 January 2025 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 16 November 2024, we report on the accounts of the Howie Christian Charitable Trust for the year ended 31 March 2024, 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.



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

27 January 2025

Receipts and payments account for the year ended 31 March 2024

	Unrestricted funds £	Total 2024 £	Total 2023 £
Receipts			
Tithes, gifts and offerings	18,150	18,150	27,020
Interest	6,335	6,335	4,027
Rental income	16,300	16,300	16,500
Tax refund	548	548	475
	41,333	41,333	48,022
Payments			
Accountancy	1,320	1,320	1,320
Professional fees	1,740	1,740	-
Bank fees	52	52	33
General	10	11	628
Insurance	907	907	887
Rates	1,466	1,466	1,523
Repairs	35,175	35,175	300
Gifts and transfers to Uganda and other Christian organisations	85,295	85,295	61,333
	125,965	125,965	66,024
Deficit for the year	(84,632)	(84,632)	(18,002)

Reconciliation

	Unrestricted funds £	Total 2024 £	Total 2023 £
Opening cash at bank & in hand	194,924	194,924	212,926
Deficit for the year	(84,632)	(84,632)	(18,002)
Monies lodged by T E Howie	54,000	54,000	-
Closing cash balances	164,292	164,292	194,924

Statement of assets and liabilities as at 31 March 2024

	Unrestricted funds £	Total 2024 £	Total 2023 £
Bank and cash balances			
Danske Bank	7,992	7,992	12,623
Monies held with Lough Foyle Farm Estates Limited (Note 1)	156,300	156,300	182,301
	164,292	164,292	194,924
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			
Monies owed to T E Howie (Note 2)	(54,000)	(54,000)	-

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 3.5% per annum and is repayable on demand.

Note 2

This amount is owed to T E Howie, a Trustee. It is interest free and repayable on demand.

Approved by the Trustees on 27 January 2025 and signed on their behalf by:



TE Howie
Trustee