

# Kilkeel Charitable Trust Ltd

Northern Ireland · Charity number 100403

## Details

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**Status** Received

**Registered** 2014-09-25

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

## Contact

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**Address** 53 Manse Road  
Kilkeel  
Newry  
County Down.  
BT34 4bn  
BT34 4BN

**Phone** 02841762525

## Activities

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**Purposes:** The Company's objects are: To promote for the benefit of the inhabitants of the town and district of Kilkeel (hereinafter described as the area of benefit) without distinction of sex, race, political, religious or other opinion by: i) providing facilities in the interests of social welfare for recreation and leisure time occupation and for general public use; ii) promoting and advancing education and vocational training or retraining, particularly among the unemployed; iii) promoting environmental improvement and protection of the local environment in the interest of public benefit; iv) promoting and facilitating the provision of services which will be of particular benefit to a range of disadvantaged groups including the old, long term unemployed, young people, and people with disabilities; v) promoting local industrial/commercial development with the object of improving the quality and conditions of life for such inhabitants; vi) fostering peace and reconciliation between the inhabitants of the area of benefit and of Northern Ireland. To liaise and work in partnership with a range of statutory authorities, voluntary and community organisations, and the inhabitants of Kilkeel in a common effort to promote and develop the area of benefit.

**What the charity does:** The prevention or relief of poverty, The advancement of religion, The advancement of citizenship or community development, The advancement of the arts, culture, heritage or science, The advancement of environmental protection or improvement, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Advice/advocacy/information, Arts, Community development, Community enterprise, Cultural, Disability, Economic development, Education/training, Environment/sustainable development/conservation, Heritage/historical

**Who the charity helps:** Adult training, Children (5-13 year olds), Ethnic minorities, General public, Learning disabilities, Men, Mental health, Older people, Physical disabilities, Specific areas of

deprivation,Unemployed/low income,Voluntary and community sector,Women,Youth (14-25 year olds)

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-10-31 | £18,018 | £22,549     | £0     | 0         |

## Trustees

| Name                  | Role | Appointed |
|-----------------------|------|-----------|
| Mr Alan Hanna         |      |           |
| Mr Cliff Coulter      |      |           |
| Mr Gordon Coulter Mbe |      |           |
| Mr Harold Nicholson   |      |           |
| Mr James Cunningham   |      |           |
| Mr Sidney Mckee       |      |           |
| Mr Victor Aitken Mbe  |      |           |
| Mr Wesley Newell      |      |           |
| Ms Diane Coulter      |      |           |

**Kilkeel Charitable Trust Ltd**

Northern Ireland - Charity number 100403

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# Accounts

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**REGISTERED COMPANY NUMBER: NI071575 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 100403**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 October 2024  
for  
Kilkeel Charitable Trust**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**Kilkeel Charitable Trust**

**Contents of the Financial Statements  
for the Year Ended 31 October 2024**

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**Kilkeel Charitable Trust**  
**Report of the Trustees**  
**for the Year Ended 31 October 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2024. 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The company is established to promote the development of community based projects which will enhance individual's skills, confidence and well-being.

### **Significant activities**

The charity has been delivering a programme of personal well-being through their involvement with the Healthy Living Centre Alliance. This is a network of community led health improvement organisations based in areas of high health inequalities throughout Northern Ireland. The charity has initiated a number of programmes within the Kilkeel community aimed at initiatives to encourage individuals to take control of their own health and well-being. The programmes delivered within the community offer support to people to self manage long term chronic pain relief to encouragement on activities to enhance both individual physical and mental health recovery and the individual's inner well-being.

### **Public benefit**

The public benefit afforded by the charity to the inhabitants of Kilkeel and the local wider community is the knowledge that there is a support group providing access to programmes aimed to promote and facilitate issues encountered in today's stressful and hectic modern life. With the pressures upon individuals in terms of mental and physical wellbeing the charity offers a channel whereby those in the community with physical and emotional issues can seek guidance through targeted programmes and with the knowledge that they are not isolated with no avenue of support. This is the role and purpose of Kilkeel Charitable Trust within the community.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Charitable activities**

The charity continues to play an important role in the local community of Kilkeel through its initiatives surrounding both physical and mental health well-being. Within the financial year Kilkeel Charitable Trust delivered additional programmes through "Better Health Through Better Living" and "Better Days" Programmes. In conjunction with the Healthy Living Centre Alliance programmes were brought to the community to enable those to develop better lifestyle choices which impacts on health through support and promotion of diet awareness to those who are seeking ways and means to self manage chronic pain in their life.

In going forward the charity is introducing a social prescribing programme which seeks to increase access and encourage activities to enhance the participants well-being but also to bring out their positivity and outlook towards life. The promotion of community adhesion was strengthened through funding to promote a luncheon club within area of Kilkeel and to provide support to those during this cost of living period.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The charity continues to seek funding streams as part of their membership of the Healthy Living Centre Alliance through which they deliver community based projects designed to promote personal well-being programmes to aid mental and physical health support to reducing personal social isolation.

Funding is also obtained from charitable bodies such as the Community Foundation Northern Ireland whereby grant support is secured to allow the charity to focus on community led projects aimed at improving the lives of individuals.

### **Reserves policy**

The reserves policy of Kilkeel Charitable Trust is to maintain an operating surplus on an ongoing basis thereby accumulating unrestricted funding reserves. These reserves are to be retained in order to meet precautionary financial requirements.

**Kilkeel Charitable Trust**  
**Report of the Trustees**  
**for the Year Ended 31 October 2024**

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**FINANCIAL REVIEW**

**Going concern**

After making appropriate enquiries the board of trustees has a reasonable expectation that the trust has adequate support to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements.

**FUTURE PLANS**

The charity will seek to ensure the provision of community led projects and to support the delivery of these to the benefit of the members of the local community.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The company's name is "Kilkeel Charitable Trust".

The organisation is a charitable company limited by guarantee, incorporated on the 26th January 2009, and registered as a charity on the 25th September 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Directors of the Company for the purposes of charity law and under the company's Articles of Association shall manage the business of the company and exercise all the powers of the company. Each year one third of the directors shall retire by rotation from office and being eligible offer themselves for re-election. Due to the nature of the charity's work the Directors seek to ensure that the needs of the community are appropriately reflected through the diversity of the directors. To enhance this Directors are sought who have an interest and understanding of the charity's work.

**Recruitment and appointment of new trustees**

The trustees are familiar with the practical work of the charity. Additionally, where new trustees are invited and encouraged to familiarise themselves with the work of the charity and in the context in which it operates.

**Organisational structure**

The day to day decision making is undertaken by the Development Officer under the guidance of the Board of Directors. Financial matters are addressed by the Development Officer in conjunction with the Board of Directors.

It is the responsibility of the Board of Directors along with the Development Officer to ensure that the funders regulations are met and adhered to.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI071575 (Northern Ireland)

**Registered Charity number**

100403

**Registered office**

Nautilus Centre  
Rooney Road  
Kilkeel  
Co. Down  
BT34 4AG

**Kilkeel Charitable Trust**  
**Report of the Trustees**  
**for the Year Ended 31 October 2024**

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**Trustees**

Mr V Aiken M.B.E. Director of Sales  
Mr H Nicholson M.B.E. Fish Merchant  
Mr G Coulter M.B.E. Manufacturer  
Mr J Cunningham Teacher/Butcher  
Mr W J Newell MD Seafood Company  
Mr S McKee Retired  
Ms M D M Coulter Solicitor  
Mr A Hanna Entrepreneur  
Mr K Fitzpatrick Banking (resigned 29/7/2024)  
Mr C Coulter Retailer (appointed 23/9/2024)

**Company Secretary**

Mr S McKee

**Independent Examiner**

Conaill McGrady FCA  
M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**Solicitors**

Ms Diane Coulter  
125 Harbour Road  
Kilkeel  
Co. Down  
BT34 4AT

Approved by order of the board of trustees on 15 September 2025 and signed on its behalf by:



Mr W J Newell - Trustee

**Independent Examiner's Report to the Trustees of  
Kilkeel Charitable Trust**

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I report on the accounts of the company for the year ended 31 October 2024, which are set out on pages five to thirteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
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.



Conaill McGrady FCA

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

15 September 2025

Kilkeel Charitable Trust

Statement of Financial Activities  
for the Year Ended 31 October 2024

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31/10/24<br>Total<br>funds<br>£ | 31/10/23<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                 |                                 |
| Donations and legacies             |       | 801                        | -                        | 801                             | 15,568                          |
| <b>Charitable activities</b>       |       |                            |                          |                                 |                                 |
| Charitable activities              |       | -                          | -                        | -                               | 2,000                           |
| Restricted funds                   |       | -                          | 17,217                   | 17,217                          | 35,074                          |
| <b>Total</b>                       |       | <b>801</b>                 | <b>17,217</b>            | <b>18,018</b>                   | <b>52,642</b>                   |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                 |                                 |
| <b>Charitable activities</b>       |       |                            |                          |                                 |                                 |
| Charitable activities              |       | 5,332                      | -                        | 5,332                           | 12,148                          |
| Restricted funds                   |       | -                          | 17,217                   | 17,217                          | 35,074                          |
| <b>Total</b>                       |       | <b>5,332</b>               | <b>17,217</b>            | <b>22,549</b>                   | <b>47,222</b>                   |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>(4,531)</b>             | <b>-</b>                 | <b>(4,531)</b>                  | <b>5,420</b>                    |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                 |                                 |
| Total funds brought forward        |       | 6,207                      | -                        | 6,207                           | 787                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>1,676</b>               | <b>-</b>                 | <b>1,676</b>                    | <b>6,207</b>                    |

The notes form part of these financial statements

**Kilkeel Charitable Trust**

**Balance Sheet  
31 October 2024**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31/10/24<br>Total<br>funds<br>£ | 31/10/23<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>FIXED ASSETS</b>                          |       |                            |                          |                                 |                                 |
| Tangible assets                              | 5     | 539                        | -                        | 539                             | 633                             |
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                                 |                                 |
| Debtors                                      | 6     | 6,767                      | -                        | 6,767                           | 11,733                          |
| Cash at bank                                 |       | -                          | 9,799                    | 9,799                           | 21,642                          |
|  |       | <u>6,767</u>               | <u>9,799</u>             | <u>16,566</u>                   | <u>33,375</u>                   |
| <b>CREDITORS</b>                             |       |                            |                          |                                 |                                 |
| Amounts falling due within one year          | 7     | (5,630)                    | (9,799)                  | (15,429)                        | (27,801)                        |
|  |       | <u>1,137</u>               | <u>-</u>                 | <u>1,137</u>                    | <u>5,574</u>                    |
| <b>NET CURRENT ASSETS</b>                    |       |                            |                          |                                 |                                 |
|  |       | <u>1,676</u>               | <u>-</u>                 | <u>1,676</u>                    | <u>6,207</u>                    |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                            |                          |                                 |                                 |
|  |       | <u>1,676</u>               | <u>-</u>                 | <u>1,676</u>                    | <u>6,207</u>                    |
| <b>NET ASSETS/(LIABILITIES)</b>              |       |                            |                          |                                 |                                 |
|  |       | <u>1,676</u>               | <u>-</u>                 | <u>1,676</u>                    | <u>6,207</u>                    |
| <b>FUNDS</b>                                 |       |                            |                          |                                 |                                 |
| Unrestricted funds                           | 9     |                            |                          | <u>1,676</u>                    | <u>6,207</u>                    |
| <b>TOTAL FUNDS</b>                           |       |                            |                          |                                 |                                 |
|  |       |                            |                          | <u>1,676</u>                    | <u>6,207</u>                    |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Kilkeel Charitable Trust**

**Balance Sheet - continued**  
**31 October 2024**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 September 2025 and were signed on its behalf by:

Mr W J Newell - Trustee



Mr H Nicholson M.B.E. - Trustee



The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 October 2024

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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

**Taxation**

The charity is exempt from corporation 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.

**Going concern**

The trustees assess whether the use of going concern is appropriate in that whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the trust has adequate support to continue in operational existence for the foreseeable future and there are no material uncertainties about the trust's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**Kilkeel Charitable Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                              | <b>31/10/24</b>   | <b>31/10/23</b>   |
|------------------------------|-------------------|-------------------|
|                              | <b>£</b>          | <b>£</b>          |
| Independent examination fees | 1,800             | 1,750             |
| Depreciation - owned assets  | 94                | 112               |
|                              | <u>          </u> | <u>          </u> |

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total funds</b> |
|------------------------------------|---------------------------|-------------------------|--------------------|
|                                    | <b>£</b>                  | <b>£</b>                | <b>£</b>           |
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |                         |                    |
| Donations and legacies             | 15,568                    | -                       | 15,568             |
| <b>Charitable activities</b>       |                           |                         |                    |
| Charitable activities              | 2,000                     | -                       | 2,000              |
| Restricted funds                   | -                         | 35,074                  | 35,074             |
|                                    | <u>          </u>         | <u>          </u>       | <u>          </u>  |
| <b>Total</b>                       | <b>17,568</b>             | <b>35,074</b>           | <b>52,642</b>      |
| <b>EXPENDITURE ON</b>              |                           |                         |                    |
| <b>Charitable activities</b>       |                           |                         |                    |
| Charitable activities              | 12,148                    | -                       | 12,148             |
| Restricted funds                   | -                         | 35,074                  | 35,074             |
|                                    | <u>          </u>         | <u>          </u>       | <u>          </u>  |
| <b>Total</b>                       | <b>12,148</b>             | <b>35,074</b>           | <b>47,222</b>      |
| <b>NET INCOME</b>                  | <b>5,420</b>              | <b>-</b>                | <b>5,420</b>       |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                         |                    |
| Total funds brought forward        | 787                       | -                       | 787                |
|                                    | <u>          </u>         | <u>          </u>       | <u>          </u>  |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>6,207</b>              | <b>-</b>                | <b>6,207</b>       |
|                                    | <u>          </u>         | <u>          </u>       | <u>          </u>  |

Kilkeel Charitable Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

5. TANGIBLE FIXED ASSETS

|  | Fixtures<br>and<br>fittings<br>£ |
|--|----------------------------------|
| <b>COST</b>                            |                                  |
| At 1 November 2023 and 31 October 2024 | 900                              |
| <b>DEPRECIATION</b>                    |                                  |
| At 1 November 2023                     | 267                              |
| Charge for year                        | 94                               |
| At 31 October 2024                     | 361                              |
| <b>NET BOOK VALUE</b>                  |                                  |
| At 31 October 2024                     | 539                              |
| At 31 October 2023                     | 633                              |

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 31/10/24 | 31/10/23 |
|---------------|----------|----------|
|               | £        | £        |
| Trade debtors | 6,767    | 11,733   |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|  | 31/10/24 | 31/10/23 |
|--|----------|----------|
|  | £        | £        |
| Bank loans and overdrafts (see note 8) | 1,312    | 4,360    |
| Trade creditors                        | 9,797    | 21,641   |
| Accruals and deferred income           | 4,320    | 1,800    |
|  | 15,429   | 27,801   |

8. LOANS

An analysis of the maturity of loans is given below:

|  | 31/10/24 | 31/10/23 |
|--|----------|----------|
|  | £        | £        |
| Amounts falling due within one year on demand: |          |          |
| Bank overdrafts                                | 1,312    | 4,360    |

Kilkeel Charitable Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

9. MOVEMENT IN FUNDS

|                           | At<br>1/11/23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/10/24<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 6,207              | (4,531)                          | 1,676               |
|                           | <u>        </u>    | <u>        </u>                  | <u>        </u>     |
| <b>TOTAL FUNDS</b>        | <u>6,207</u>       | <u>(4,531)</u>                   | <u>1,676</u>        |

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

|                              | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>    |                            |                            |                           |
| General fund                 | 801                        | (5,332)                    | (4,531)                   |
| <b>Restricted funds</b>      |                            |                            |                           |
| Community Fund NI            | 3,124                      | (3,124)                    | -                         |
| Lorag Better Days Programmes | 3,470                      | (3,470)                    | -                         |
| Heritage for Health          | 3,360                      | (3,360)                    | -                         |
| Creggan Healthy Living       | 1,677                      | (1,677)                    | -                         |
| LFT Charitable Trust         | 5,586                      | (5,586)                    | -                         |
|                              | <u>17,217</u>              | <u>(17,217)</u>            | <u>-</u>                  |
| <b>TOTAL FUNDS</b>           | <u>18,018</u>              | <u>(22,549)</u>            | <u>(4,531)</u>            |

Comparatives for movement in funds

|                           | At<br>1/11/22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/10/23<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 787                | 5,420                            | 6,207               |
|                           | <u>        </u>    | <u>        </u>                  | <u>        </u>     |
| <b>TOTAL FUNDS</b>        | <u>787</u>         | <u>5,420</u>                     | <u>6,207</u>        |

Kilkeel Charitable Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

9. MOVEMENT IN FUNDS - continued

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

|                                     | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>           |                            |                            |                           |
| General fund                        | 17,567                     | (12,147)                   | 5,420                     |
| <b>Restricted funds</b>             |                            |                            |                           |
| Healthy Living Centre Alliance      | 12,429                     | (12,429)                   | -                         |
| Kilkeel Community Association       | 2,706                      | (2,706)                    | -                         |
| Pieta House                         | 2,478                      | (2,478)                    | -                         |
| Lorag Better Days Programmes        | 4,169                      | (4,169)                    | -                         |
| Happiness Cafe (BOI grant)          | 4,200                      | (4,200)                    | -                         |
| Better Health Through Better Living | 8,643                      | (8,643)                    | -                         |
| Heritage for Health                 | 450                        | (450)                      | -                         |
|                                     | <u>35,075</u>              | <u>(35,075)</u>            | <u>-</u>                  |
| <b>TOTAL FUNDS</b>                  | <u>52,642</u>              | <u>(47,222)</u>            | <u>5,420</u>              |

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

|                           | At<br>1/11/22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/10/24<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 787                | 889                              | 1,676               |
| <b>TOTAL FUNDS</b>        | <u>787</u>         | <u>889</u>                       | <u>1,676</u>        |

**Kilkeel Charitable Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                                     | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Movement<br/>in funds<br/>£</b> |
|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| <b>Unrestricted funds</b>           |                                     |                                     |                                    |
| General fund                        | 18,368                              | (17,479)                            | 889                                |
| <b>Restricted funds</b>             |                                     |                                     |                                    |
| Healthy Living Centre Alliance      | 12,429                              | (12,429)                            | -                                  |
| Kilkeel Community Association       | 2,706                               | (2,706)                             | -                                  |
| Pieta House                         | 2,478                               | (2,478)                             | -                                  |
| Community Fund NI                   | 3,124                               | (3,124)                             | -                                  |
| Lorag Better Days Programmes        | 7,639                               | (7,639)                             | -                                  |
| Happiness Cafe (BOI grant)          | 4,200                               | (4,200)                             | -                                  |
| Better Health Through Better Living | 8,643                               | (8,643)                             | -                                  |
| Heritage for Health                 | 3,810                               | (3,810)                             | -                                  |
| Creggan Healthy Living              | 1,677                               | (1,677)                             | -                                  |
| LFT Charitable Trust                | 5,586                               | (5,586)                             | -                                  |
|                                     | 52,292                              | (52,292)                            | -                                  |
| <b>TOTAL FUNDS</b>                  | 70,660                              | (69,771)                            | 889                                |

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2024.

**Kilkeel Charitable Trust Ltd**

Northern Ireland - Charity number 100403

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# Accounts

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**REGISTERED COMPANY NUMBER: NI071575 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 100403**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 October 2023  
for  
KILKEEL CHARITABLE TRUST**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**KILKEEL CHARITABLE TRUST**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 OCTOBER 2023**

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| <b>Independent Examiner's Report</b>     | 4           |
| <b>Statement of Financial Activities</b> | 5           |
| <b>Balance Sheet</b>                     | 6 to 7      |
| <b>Notes to the Financial Statements</b> | 8 to 13     |

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## **KILKEEL CHARITABLE TRUST**

### **Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The company is established to promote the development of community based projects which will enhance individual's skills, confidence and well-being.

##### **Significant activities**

The charity has been delivering a programme of personal well-being through their involvement with the Healthy Living Centre Alliance. This is a network of community led health improvement organisations based in areas of high health inequalities throughout Northern Ireland. The charity has initiated a number of programmes within the Kilkeel community aimed at initiatives to encourage individuals to take control of their own health and well-being. The programmes delivered within the community offer support to people to self manage long term chronic pain relief to encouragement on activities to enhance both individual physical and mental health recovery and the individual's inner well-being.

##### **Public benefit**

The public benefit afforded by the charity to the inhabitants of Kilkeel and the local wider community is the knowledge that there is a support group providing access to programmes aimed to promote and facilitate issues encountered in today's stressful and hectic modern life. With the pressures upon individuals in terms of mental and physical wellbeing the charity offers a channel whereby those in the community with physical and emotional issues can seek guidance through targeted programmes and with the knowledge that they are not isolated with no avenue of support. This is the role and purpose of Kilkeel Charitable Trust within the community.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity continues to play an important role in the local community of Kilkeel through its initiatives surrounding both physical and mental health well-being. Within the financial year Kilkeel Charitable Trust delivered additional programmes through "Better Health Through Better Living" and "Better Days" Programmes. In conjunction with the Healthy Living Centre Alliance programmes were brought to the community to enable those to develop better lifestyle choices which impacts on health to those who are seeking ways and means to self manage chronic pain in their life.

In going forward the charity is introducing a social prescribing programme which seeks to increase access and encourage activities to enhance the participants well-being but also to bring our their positivity and outlook towards life.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity continues to seek funding streams as part of their membership of the Healthy Living Centre Alliance through which they deliver community based projects designed to promote personal well-being programmes to aid mental and physical health support to reducing personal social isolation.

Funding is also obtained from charitable bodies such as the Community Foundation Northern Ireland whereby grant support is secured to allow the charity to focus on community led projects aimed at improving the lives of individuals.

##### **Reserves policy**

The reserves policy of Kilkeel Charitable Trust is to maintain an operating surplus on an ongoing basis thereby accumulating unrestricted funding reserves. These reserves are to be retained in order to meet precautionary financial requirements.

# KILKEEL CHARITABLE TRUST

## Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2023

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### FINANCIAL REVIEW

#### Going concern

After making appropriate enquiries the board of trustees has a reasonable expectation that the trust has adequate support to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements.

### FUTURE PLANS

The charity will seek to ensure the provision of community led projects and to support the delivery of these to the benefit of the members of the local community.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The company's name is "Kilkeel Charitable Trust".

The organisation is a charitable company limited by guarantee, incorporated on the 26th January 2009, and registered as a charity on the 25th September 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Directors of the Company for the purposes of charity law and under the company's Articles of Association shall manage the business of the company and exercise all the powers of the company. Each year one third of the directors shall retire by rotation from office and being eligible offer themselves for re-election. Due to the nature of the charity's work the Directors seek to ensure that the needs of the community are appropriately reflected through the diversity of the directors. To enhance this Directors are sought who have an interest and understanding of the charity's work.

#### Recruitment and appointment of new trustees

The trustees are familiar with the practical work of the charity. Additionally, where new trustees are invited and encouraged to familiarise themselves with the work of the charity and in the context in which it operates.

#### Organisational structure

The day to day decision making is undertaken by the Development Officer under the guidance of the Board of Directors. Financial matters are addressed by the Development Officer in conjunction with the Board of Directors.

It is the responsibility of the Board of Directors along with the Development Officer to ensure that the funders regulations are met and adhered to.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

NI071575 (Northern Ireland)

#### Registered Charity number

100403

#### Registered office

Nautilus Centre  
Rooney Road  
Kilkeel  
Co. Down  
BT34 4AG

**KILKEEL CHARITABLE TRUST**

**Report of the Trustees  
FOR THE YEAR ENDED 31 OCTOBER 2023**

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**Trustees**

Mr V Aiken M.B.E. Director of Sales  
Mr H Nicholson M.B.E. Fish Merchant  
Mr G Coulter M.B.E. Manufacturer  
Mr J Cunningham Teacher/Butcher  
Mr W J Newell MD Seafood Company  
Mr S McKee Retired  
Ms M D M Coulter Solicitor  
Mr A Hanna Entrepreneur  
Mr K Fitzpatrick Banking

**Company Secretary**

Mr S McKee

**Independent Examiner**

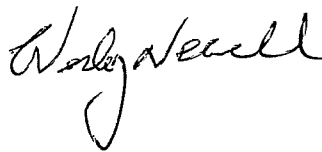
Conaill McGrady FCA  
M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**Solicitors**

Ms Diane Coulter  
125 Harbour Road  
Kilkeel  
Co. Down  
BT34 4AT

Approved by order of the board of trustees on 29 July 2024 and signed on its behalf by:

Mr W J Newell - Trustee



## Independent Examiner's Report to the Trustees of Kilkeel Charitable Trust

---

I report on the accounts of the company for the year ended 31 October 2023, which are set out on pages five to thirteen.

### Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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

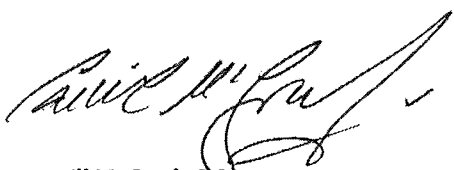
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
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.



Conaill McGrady FCA  
The Institute of Chartered Accountants in Ireland

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

29 July 2024

# KILKEEL CHARITABLE TRUST

## Statement of Financial Activities FOR THE YEAR ENDED 31 OCTOBER 2023

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31/10/23<br>Total<br>funds<br>£ | 31/10/22<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                 |                                 |
| Donations and legacies             |       | 15,568                     | -                        | 15,568                          | 8,240                           |
| <b>Charitable activities</b>       |       |                            |                          |                                 |                                 |
| Charitable activities              |       | 2,000                      | -                        | 2,000                           | -                               |
| Restricted funds                   |       | -                          | 35,074                   | 35,074                          | 26,680                          |
| <b>Total</b>                       |       | <b>17,568</b>              | <b>35,074</b>            | <b>52,642</b>                   | <b>34,920</b>                   |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                 |                                 |
| <b>Charitable activities</b>       |       |                            |                          |                                 |                                 |
| Charitable activities              |       | 12,148                     | -                        | 12,148                          | 7,796                           |
| Restricted funds                   |       | -                          | 35,074                   | 35,074                          | 26,680                          |
| <b>Total</b>                       |       | <b>12,148</b>              | <b>35,074</b>            | <b>47,222</b>                   | <b>34,476</b>                   |
| <b>NET INCOME</b>                  |       | <b>5,420</b>               | <b>-</b>                 | <b>5,420</b>                    | <b>444</b>                      |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                 |                                 |
| Total funds brought forward        |       | 787                        | -                        | 787                             | 343                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>6,207</b>               | <b>-</b>                 | <b>6,207</b>                    | <b>787</b>                      |

The notes form part of these financial statements

**KILKEEL CHARITABLE TRUST**

**Balance Sheet  
31 OCTOBER 2023**

|  | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | 31/10/23<br>Total funds<br>£ | 31/10/22<br>Total funds<br>£ |
|--|-------|-------------------------|-----------------------|------------------------------|------------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                       |                              |                              |
| Tangible assets                              | 5     | 633                     | -                     | 633                          | 745                          |
| <b>CURRENT ASSETS</b>                        |       |                         |                       |                              |                              |
| Debtors                                      | 6     | 11,733                  | -                     | 11,733                       | 29,035                       |
| Cash at bank                                 |       | -                       | 21,642                | 21,642                       | 28,987                       |
|  |       | <u>11,733</u>           | <u>21,642</u>         | <u>33,375</u>                | <u>58,022</u>                |
| <b>CREDITORS</b>                             |       |                         |                       |                              |                              |
| Amounts falling due within one year          | 7     | (6,159)                 | (21,642)              | (27,801)                     | (57,980)                     |
| <b>NET CURRENT ASSETS</b>                    |       |                         |                       |                              |                              |
|  |       | <u>5,574</u>            | <u>-</u>              | <u>5,574</u>                 | <u>42</u>                    |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                         |                       |                              |                              |
|  |       | <u>6,207</u>            | <u>-</u>              | <u>6,207</u>                 | <u>787</u>                   |
| <b>NET ASSETS/(LIABILITIES)</b>              |       |                         |                       |                              |                              |
|  |       | <u>6,207</u>            | <u>-</u>              | <u>6,207</u>                 | <u>787</u>                   |
| <b>FUNDS</b>                                 |       |                         |                       |                              |                              |
| Unrestricted funds                           | 9     |                         |                       | <u>6,207</u>                 | <u>787</u>                   |
| <b>TOTAL FUNDS</b>                           |       |                         |                       |                              |                              |
|  |       |                         |                       | <u>6,207</u>                 | <u>787</u>                   |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**KILKEEL CHARITABLE TRUST**

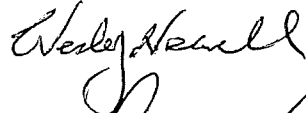
**Balance Sheet - continued**  
**31 OCTOBER 2023**

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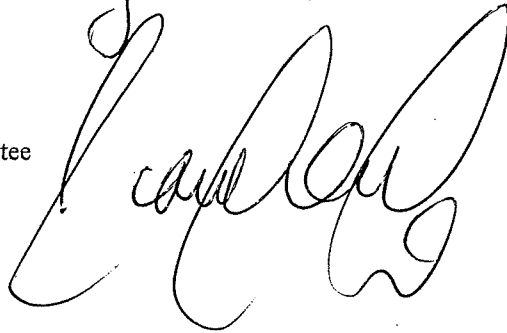
These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2024 and were signed on its behalf by:

Mr W J Newell - Trustee



Ms M D M Coulter - Trustee



The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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

**Taxation**

The charity is exempt from corporation 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.

**Going concern**

The trustees assess whether the use of going concern is appropriate in that whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the trust has adequate support to continue in operational existence for the foreseeable future and there are no material uncertainties about the trust's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**KILKEEL CHARITABLE TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                              | 31/10/23     | 31/10/22     |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Independent examination fees | 1,750        | 1,780        |
| Depreciation - owned assets  | 112          | 132          |
|                              | <u>1,862</u> | <u>1,912</u> |

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                     |
| Donations and legacies             | 8,240                      | -                        | 8,240               |
| <b>Charitable activities</b>       |                            |                          |                     |
| Restricted funds                   | -                          | 26,680                   | 26,680              |
| <b>Total</b>                       | <u>8,240</u>               | <u>26,680</u>            | <u>34,920</u>       |
| <b>EXPENDITURE ON</b>              |                            |                          |                     |
| <b>Charitable activities</b>       |                            |                          |                     |
| Charitable activities              | 7,796                      | -                        | 7,796               |
| Restricted funds                   | -                          | 26,680                   | 26,680              |
| <b>Total</b>                       | <u>7,796</u>               | <u>26,680</u>            | <u>34,476</u>       |
| <b>NET INCOME</b>                  | 444                        | -                        | 444                 |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | 343                        | -                        | 343                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>787</u>                 | <u>-</u>                 | <u>787</u>          |

# KILKEEL CHARITABLE TRUST

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 OCTOBER 2023

### 5. TANGIBLE FIXED ASSETS

|  | <b>Fixtures<br/>and<br/>fittings<br/>£</b> |
|--|--|
| <b>COST</b>                            |  |
| At 1 November 2022 and 31 October 2023 | 900  |
| <b>DEPRECIATION</b>                    |  |
| At 1 November 2022                     | 155  |
| Charge for year                        | 112  |
| At 31 October 2023                     | 267  |
| <b>NET BOOK VALUE</b>                  |  |
| At 31 October 2023                     | 633  |
| At 31 October 2022                     | 745  |

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 31/10/23 | 31/10/22 |
|---------------|----------|----------|
|               | £        | £        |
| Trade debtors | 11,733   | 29,035   |

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|  | 31/10/23 | 31/10/22 |
|--|----------|----------|
|  | £        | £        |
| Bank loans and overdrafts (see note 8) | 4,360    | 13,848   |
| Trade creditors                        | 21,641   | 42,332   |
| Accruals and deferred income           | 1,800    | 1,800    |

### 8. LOANS

An analysis of the maturity of loans is given below:

|  | 31/10/23 | 31/10/22 |
|--|----------|----------|
|  | £        | £        |
| Amounts falling due within one year on demand: |          |          |
| Bank overdrafts                                | 4,360    | 13,848   |

KILKEEL CHARITABLE TRUST

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023

9. MOVEMENT IN FUNDS

|                           | At<br>1/11/22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/10/23<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 787                | 5,420                            | 6,207               |
|                           | <u>787</u>         | <u>5,420</u>                     | <u>6,207</u>        |
| <b>TOTAL FUNDS</b>        | <u><u>787</u></u>  | <u><u>5,420</u></u>              | <u><u>6,207</u></u> |

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

|                                     | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>           |                            |                            |                           |
| General fund                        | 17,567                     | (12,147)                   | 5,420                     |
| <b>Restricted funds</b>             |                            |                            |                           |
| Healthy Living Centre Alliance      | 12,429                     | (12,429)                   | -                         |
| Kilkeel Community Association       | 2,706                      | (2,706)                    | -                         |
| Pieta House                         | 2,478                      | (2,478)                    | -                         |
| Lorag Better Days Programmes        | 4,169                      | (4,169)                    | -                         |
| Happiness Cafe (BOI grant)          | 4,200                      | (4,200)                    | -                         |
| Better Health Through Better Living | 8,643                      | (8,643)                    | -                         |
| Heritage for Health                 | 450                        | (450)                      | -                         |
|                                     | <u>35,075</u>              | <u>(35,075)</u>            | <u>-</u>                  |
| <b>TOTAL FUNDS</b>                  | <u><u>52,642</u></u>       | <u><u>(47,222)</u></u>     | <u><u>5,420</u></u>       |

Comparatives for movement in funds

|                           | At<br>1/11/21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/10/22<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 343                | 444                              | 787                 |
|                           | <u>343</u>         | <u>444</u>                       | <u>787</u>          |
| <b>TOTAL FUNDS</b>        | <u><u>343</u></u>  | <u><u>444</u></u>                | <u><u>787</u></u>   |

**KILKEEL CHARITABLE TRUST****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023****9. MOVEMENT IN FUNDS - continued**

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

|                                   | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Movement<br/>in funds<br/>£</b> |
|-----------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| <b>Unrestricted funds</b>         |                                     |                                     |                                    |
| General fund                      | 8,240                               | (7,796)                             | 444                                |
| <b>Restricted funds</b>           |                                     |                                     |                                    |
| Derg Valley Healthy Living Centre | 17,389                              | (17,389)                            | -                                  |
| Kilkeel Community Association     | 1,023                               | (1,023)                             | -                                  |
| ASDA                              | 400                                 | (400)                               | -                                  |
| Architectural Heritage Fund       | 1,666                               | (1,666)                             | -                                  |
| Pieta House                       | 6,202                               | (6,202)                             | -                                  |
|                                   | <u>26,680</u>                       | <u>(26,680)</u>                     | <u>-</u>                           |
| <b>TOTAL FUNDS</b>                | <u>34,920</u>                       | <u>(34,476)</u>                     | <u>444</u>                         |

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

|                           | <b>At<br/>1/11/21<br/>£</b> | <b>Net<br/>movement<br/>in funds<br/>£</b> | <b>At<br/>31/10/23<br/>£</b> |
|---------------------------|-----------------------------|--|------------------------------|
| <b>Unrestricted funds</b> |                             |  |                              |
| General fund              | 343                         | 5,864                                      | 6,207                        |
|                           | <u>343</u>                  | <u>5,864</u>                               | <u>6,207</u>                 |
| <b>TOTAL FUNDS</b>        | <u>343</u>                  | <u>5,864</u>                               | <u>6,207</u>                 |

## KILKEEL CHARITABLE TRUST

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 OCTOBER 2023

#### 9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                                     | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>           |                            |                            |                           |
| General fund                        | 25,807                     | (19,943)                   | 5,864                     |
| <b>Restricted funds</b>             |                            |                            |                           |
| Healthy Living Centre Alliance      | 12,429                     | (12,429)                   | -                         |
| Derg Valley Healthy Living Centre   | 17,389                     | (17,389)                   | -                         |
| Kilkeel Community Association       | 3,729                      | (3,729)                    | -                         |
| ASDA                                | 400                        | (400)                      | -                         |
| Architectural Heritage Fund         | 1,666                      | (1,666)                    | -                         |
| Pieta House                         | 8,680                      | (8,680)                    | -                         |
| Lorag Better Days Programmes        | 4,169                      | (4,169)                    | -                         |
| Happiness Cafe (BOI grant)          | 4,200                      | (4,200)                    | -                         |
| Better Health Through Better Living | 8,643                      | (8,643)                    | -                         |
| Heritage for Health                 | 450                        | (450)                      | -                         |
|                                     | <u>61,755</u>              | <u>(61,755)</u>            | <u>-</u>                  |
| <b>TOTAL FUNDS</b>                  | <u>87,562</u>              | <u>(81,698)</u>            | <u>5,864</u>              |

#### 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2023.

**Kilkeel Charitable Trust Ltd**

Northern Ireland - Charity number 100403

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# Annual report

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## **KILKEEL CHARITABLE TRUST**

### **Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2023**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The company is established to promote the development of community based projects which will enhance individual's skills, confidence and well-being.

##### **Significant activities**

The charity has been delivering a programme of personal well-being through their involvement with the Healthy Living Centre Alliance. This is a network of community led health improvement organisations based in areas of high health inequalities throughout Northern Ireland. The charity has initiated a number of programmes within the Kilkeel community aimed at initiatives to encourage individuals to take control of their own health and well-being. The programmes delivered within the community offer support to people to self manage long term chronic pain relief to encouragement on activities to enhance both individual physical and mental health recovery and the individual's inner well-being.

##### **Public benefit**

The public benefit afforded by the charity to the inhabitants of Kilkeel and the local wider community is the knowledge that there is a support group providing access to programmes aimed to promote and facilitate issues encountered in today's stressful and hectic modern life. With the pressures upon individuals in terms of mental and physical wellbeing the charity offers a channel whereby those in the community with physical and emotional issues can seek guidance through targeted programmes and with the knowledge that they are not isolated with no avenue of support. This is the role and purpose of Kilkeel Charitable Trust within the community.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity continues to play an important role in the local community of Kilkeel through its initiatives surrounding both physical and mental health well-being. Within the financial year Kilkeel Charitable Trust delivered additional programmes through "Better Health Through Better Living" and "Better Days" Programmes. In conjunction with the Healthy Living Centre Alliance programmes were brought to the community to enable those to develop better lifestyle choices which impacts on health to those who are seeking ways and means to self manage chronic pain in their life. In going forward the charity is introducing a social prescribing programme which seeks to increase access and encourage activities to enhance the participants well-being but also to bring out their positivity and outlook towards life.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity continues to seek funding streams as part of their membership of the Healthy Living Centre Alliance through which they deliver community based projects designed to promote personal well-being programmes to aid mental and physical health support to reducing personal social isolation.

Funding is also obtained from charitable bodies such as the Community Foundation Northern Ireland whereby grant support is secured to allow the charity to focus on community led projects aimed at improving the lives of individuals.

##### **Reserves policy**

The reserves policy of Kilkeel Charitable Trust is to maintain an operating surplus on an ongoing basis thereby accumulating unrestricted funding reserves. These reserves are to be retained in order to meet precautionary financial requirements.

## **KILKEEL CHARITABLE TRUST**

### **Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2023**

---

#### **FINANCIAL REVIEW**

##### **Going concern**

After making appropriate enquiries the board of trustees has a reasonable expectation that the trust has adequate support to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements.

##### **FUTURE PLANS**

The charity will seek to ensure the provision of community led projects and to support the delivery of these to the benefit of the members of the local community.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The company's name is "Kilkeel Charitable Trust".

The organisation is a charitable company limited by guarantee, incorporated on the 26th January 2009, and registered as a charity on the 25th September 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Directors of the Company for the purposes of charity law and under the company's Articles of Association shall manage the business of the company and exercise all the powers of the company. Each year one third of the directors shall retire by rotation from office and being eligible offer themselves for re-election. Due to the nature of the charity's work the Directors seek to ensure that the needs of the community are appropriately reflected through the diversity of the directors. To enhance this Directors are sought who have an interest and understanding of the charity's work.

##### **Recruitment and appointment of new trustees**

The trustees are familiar with the practical work of the charity. Additionally, where new trustees are invited and encouraged to familiarise themselves with the work of the charity and in the context in which it operates.

##### **Organisational structure**

The day to day decision making is undertaken by the Development Officer under the guidance of the Board of Directors. Financial matters are addressed by the Development Officer in conjunction with the Board of Directors.

It is the responsibility of the Board of Directors along with the Development Officer to ensure that the funders regulations are met and adhered to.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI071575 (Northern Ireland)

##### **Registered Charity number**

100403

##### **Registered office**

Nautilus Centre  
Rooney Road  
Kilkeel  
Co. Down  
BT34 4AG

**KILKEEL CHARITABLE TRUST**

**Report of the Trustees  
FOR THE YEAR ENDED 31 OCTOBER 2023**

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**Trustees**

Mr V Aiken M.B.E. Director of Sales  
Mr H Nicholson M.B.E. Fish Merchant  
Mr G Coulter M.B.E. Manufacturer  
Mr J Cunningham Teacher/Butcher  
Mr W J Newell MD Seafood Company  
Mr S McKee Retired  
Ms M D M Coulter Solicitor  
Mr A Hanna Entrepreneur  
Mr K Fitzpatrick Banking

**Company Secretary**

Mr S McKee

**Independent Examiner**

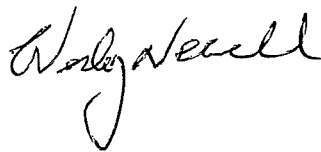
Conaill McGrady FCA  
M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**Solicitors**

Ms Diane Coulter  
125 Harbour Road  
Kilkeel  
Co. Down  
BT34 4AT

Approved by order of the board of trustees on 29 July 2024 and signed on its behalf by:

Mr W J Newell - Trustee



**Kilkeel Charitable Trust Ltd**

Northern Ireland - Charity number 100403

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# Annual return

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**Independent Examiner's Report to the Trustees of  
Kilkeel Charitable Trust**

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I report on the accounts of the company for the year ended 31 October 2023, which are set out on pages five to thirteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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**

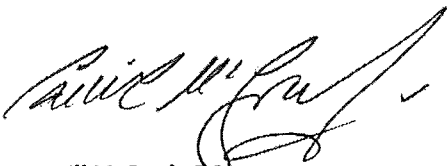
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
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.



Conaill McGrady FCA  
The Institute of Chartered Accountants in Ireland

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

29 July 2024

**Kilkeel Charitable Trust Ltd**

Northern Ireland - Charity number 100403

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# Accounts

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**REGISTERED COMPANY NUMBER: NI071575 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 100403**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 October 2022**  
**for**  
**KILKEEL CHARITABLE TRUST**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**KILKEEL CHARITABLE TRUST**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 OCTOBER 2022**

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| <b>Report of the Trustees</b>            | 1 to 3      |
| <b>Independent Examiner's Report</b>     | 4           |
| <b>Statement of Financial Activities</b> | 5           |
| <b>Balance Sheet</b>                     | 6 to 7      |
| <b>Notes to the Financial Statements</b> | 8 to 13     |

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## **KILKEEL CHARITABLE TRUST**

### **Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The company is established to promote the development of community based projects which will enhance individual's skills, confidence and well-being.

##### **Significant activities**

The charity has been delivering a programme of personal well-being through their involvement with the Healthy Living Centre Alliance. This is a network of community led health improvement organisations based in areas of high health inequalities throughout Northern Ireland. The company's involvement in the Warm Well and Connected Programme is to promote and deliver workshops and initiatives to encourage individuals to take control of their own health and well-being.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Funds to support the aims and objectives of the charity in terms of the Warm Well and Connected Programme has been secured from the Healthy Living Centre Alliance and has resulted in this initiative being promoted within the community.

##### **Reserves policy**

The reserves policy of Kilkeel Charitable Trust is to maintain an operating surplus on an ongoing basis thereby accumulating unrestricted funding reserves. These reserves are to be retained in order to meet precautionary financial requirements.

##### **Going concern**

After making appropriate enquiries the board of trustees has a reasonable expectation that the trust has adequate support to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements.

#### **FUTURE PLANS**

The charity will seek to ensure the provision of community led projects and to support the delivery of these to the benefit of the members of the local community.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The company's name is "Kilkeel Charitable Trust".

The organisation is a charitable company limited by guarantee, incorporated on the 26th January 2009, and registered as a charity on the 25th September 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Directors of the Company for the purposes of charity law and under the company's Articles of Association shall manage the business of the company and exercise all the powers of the company. Each year one third of the directors shall retire by rotation from office and being eligible offer themselves for re-election. Due to the nature of the charity's work the Directors seek to ensure that the needs of the community are appropriately reflected though the diversity of the directors. To enhance this Directors are sought who have an interest and understanding of the charity's work.

##### **Recruitment and appointment of new trustees**

The trustees are familiar with the practical work of the charity. Additionally, where new trustees are invited and encouraged to familiarise themselves with the work of the charity and in the context in which it operates.

# KILKEEL CHARITABLE TRUST

## Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2022

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Organisational structure

The day to day decision making is undertaken by the Development Officer under the guidance of the Board of Directors. Financial matters are addressed by the Development Officer in conjunction with the Board of Directors.

It is the responsibility of the Board of Directors along with the Development Officer to ensure that the funders regulations are met and adhered to.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

NI071575 (Northern Ireland)

#### Registered Charity number

100403

#### Registered office

Nautilus Centre  
Rooney Road  
Kilkeel  
Co. Down  
BT34 4AG

#### Trustees

Mr V Aiken M.B.E. Director of Sales  
Mr H Nicholson M.B.E. Fish Merchant  
Mr G Coulter M.B.E. Manufacturer  
Mr J Cunningham Teacher/Butcher  
Mr W J Newell MD Seafood Company  
Mr S McKee Retired  
Ms M D M Coulter Solicitor  
Mr A Hanna Entrepreneur  
Mr K Fitzpatrick Banking

#### Company Secretary

Mr S McKee

#### Independent Examiner

Conaill McGrady FCA  
M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

#### Solicitors

Ms Diane Coulter  
125 Harbour Road  
Kilkeel  
Co. Down  
BT34 4AT

## KILKEEL CHARITABLE TRUST

### Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2022

---

#### TRUSTEES' RESPONSIBILITY STATEMENT - continued

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Independent Examiner

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant information of which the charity's independent examiner is unaware of; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by order of the board of trustees on 25 July 2023 and signed on its behalf by:

Mr W J Newell - Trustee



**Independent Examiner's Report to the Trustees of  
Kilkeel Charitable Trust**

---

I report on the accounts of the company for the year ended 31 October 2022, which are set out on pages five to thirteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
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.



Conaill McGrady FCA  
The Institute of Chartered Accountants in Ireland

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

25 July 2023

**KILKEEL CHARITABLE TRUST****Statement of Financial Activities  
FOR THE YEAR ENDED 31 OCTOBER 2022**

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|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31/10/22<br>Total<br>funds<br>£ | 31/10/21<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                 |                                 |
| Donations and legacies             |       | 8,240                      | -                        | 8,240                           | 4,143                           |
| <b>Charitable activities</b>       |       |                            |                          |                                 |                                 |
| Charitable activities              |       | -                          | -                        | -                               | 2,400                           |
| Restricted funds                   |       | -                          | 26,680                   | 26,680                          | 61,773                          |
| <b>Total</b>                       |       | <u>8,240</u>               | <u>26,680</u>            | <u>34,920</u>                   | <u>68,316</u>                   |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                 |                                 |
| <b>Charitable activities</b>       |       |                            |                          |                                 |                                 |
| Charitable activities              |       | 7,796                      | -                        | 7,796                           | 6,477                           |
| Restricted funds                   |       | -                          | 26,680                   | 26,680                          | 61,773                          |
| <b>Total</b>                       |       | <u>7,796</u>               | <u>26,680</u>            | <u>34,476</u>                   | <u>68,250</u>                   |
| <b>NET INCOME</b>                  |       | 444                        | -                        | 444                             | 66                              |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                 |                                 |
| Total funds brought forward        |       | 343                        | -                        | 343                             | 277                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>787</u>                 | <u>-</u>                 | <u>787</u>                      | <u>343</u>                      |

The notes form part of these financial statements

**KILKEEL CHARITABLE TRUST****Balance Sheet  
31 OCTOBER 2022**

|  |   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31/10/22<br>Total<br>funds<br>£ | 31/10/21<br>Total<br>funds<br>£ |
|--|---|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>FIXED ASSETS</b>                              |   |                            |                          |                                 |                                 |
| Tangible assets                                  | 5 | 745                        | -                        | 745                             | 877                             |
| <b>CURRENT ASSETS</b>                            |   |                            |                          |                                 |                                 |
| Debtors  | 6 | 14,358                     | 14,677                   | 29,035                          | 19,781                          |
| Cash at bank                                     |   | -                          | 28,987                   | 28,987                          | 17,415                          |
|  |   | <u>14,358</u>              | <u>43,664</u>            | <u>58,022</u>                   | <u>37,196</u>                   |
| <b>CREDITORS</b>                                 |   |                            |                          |                                 |                                 |
| Amounts falling due within one year              | 7 | (14,316)                   | (43,664)                 | (57,980)                        | (37,730)                        |
|  |   | <u>42</u>                  | <u>-</u>                 | <u>42</u>                       | <u>(534)</u>                    |
| <b>NET CURRENT ASSETS</b>                        |   |                            |                          |                                 |                                 |
|  |   | <u>787</u>                 | <u>-</u>                 | <u>787</u>                      | <u>343</u>                      |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |   |                            |                          |                                 |                                 |
|  |   | <u>787</u>                 | <u>-</u>                 | <u>787</u>                      | <u>343</u>                      |
| <b>NET ASSETS/(LIABILITIES)</b>                  |   | <u>787</u>                 | <u>-</u>                 | <u>787</u>                      | <u>343</u>                      |
| <b>FUNDS</b>                                     | 9 |                            |                          |                                 |                                 |
| Unrestricted funds                               |   |                            |                          | <u>787</u>                      | <u>343</u>                      |
| <b>TOTAL FUNDS</b>                               |   |                            |                          | <u>787</u>                      | <u>343</u>                      |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**KILKEEL CHARITABLE TRUST**

**Balance Sheet - continued**  
**31 OCTOBER 2022**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 July 2023 and were signed on its behalf by:

Mr W J Newell - Trustee 

  
Ms M/D M Coulter - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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

### **Taxation**

The charity is exempt from corporation 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.

### **Going concern**

The trustees assess whether the use of going concern is appropriate in that whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the trust has adequate support to continue in operational existence for the foreseeable future and there are no material uncertainties about the trust's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**KILKEEL CHARITABLE TRUST****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022****2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                              | 31/10/22     | 31/10/21     |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Independent examination fees | 1,780        | 1,570        |
| Depreciation - owned assets  | 132          | 23           |
|                              | <u>1,912</u> | <u>1,593</u> |

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

**Trustees' expenses**

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

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                     |
| Donations and legacies             | 4,143                      | -                        | 4,143               |
| <b>Charitable activities</b>       |                            |                          |                     |
| Charitable activities              | 2,400                      | -                        | 2,400               |
| Restricted funds                   | -                          | 61,773                   | 61,773              |
| <b>Total</b>                       | <u>6,543</u>               | <u>61,773</u>            | <u>68,316</u>       |
| <b>EXPENDITURE ON</b>              |                            |                          |                     |
| <b>Charitable activities</b>       |                            |                          |                     |
| Charitable activities              | 6,477                      | -                        | 6,477               |
| Restricted funds                   | -                          | 61,773                   | 61,773              |
| <b>Total</b>                       | <u>6,477</u>               | <u>61,773</u>            | <u>68,250</u>       |
| <b>NET INCOME</b>                  | 66                         | -                        | 66                  |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | 277                        | -                        | 277                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>343</u>                 | <u>-</u>                 | <u>343</u>          |

**KILKEEL CHARITABLE TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

|           |   |                 |  |
|-----------|---|-----------------|--|
| <b>5.</b> | <b>TANGIBLE FIXED ASSETS</b>                          |                 | <b>Fixtures<br/>and<br/>fittings<br/>£</b> |
|           | <b>COST</b>   |                 |  |
|           | At 1 November 2021 and 31 October 2022                |                 | 900  |
|           | <b>DEPRECIATION</b>                                   |                 |  |
|           | At 1 November 2021                                    |                 | 23   |
|           | Charge for year                                       |                 | 132  |
|           | At 31 October 2022                                    |                 | 155  |
|           | <b>NET BOOK VALUE</b>                                 |                 |  |
|           | At 31 October 2022                                    |                 | 745  |
|           | At 31 October 2021                                    |                 | 877  |
| <b>6.</b> | <b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>   |                 |  |
|           |   | <b>31/10/22</b> | <b>31/10/21</b>                            |
|           |   | £               | £  |
|           | Trade debtors   | 29,035          | 18,922                                     |
|           | Other debtors   | -               | 859  |
|           |   | <u>29,035</u>   | <u>19,781</u>                              |
| <b>7.</b> | <b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> |                 |  |
|           |   | <b>31/10/22</b> | <b>31/10/21</b>                            |
|           |   | £               | £  |
|           | Bank loans and overdrafts (see note 8)                | 13,848          | 8,075                                      |
|           | Trade creditors                                       | 42,332          | 28,015                                     |
|           | Accruals and deferred income                          | 1,800           | 1,640                                      |
|           |   | <u>57,980</u>   | <u>37,730</u>                              |
| <b>8.</b> | <b>LOANS</b>  |                 |  |
|           | An analysis of the maturity of loans is given below:  |                 |  |
|           |   | <b>31/10/22</b> | <b>31/10/21</b>                            |
|           |   | £               | £  |
|           | Amounts falling due within one year on demand:        |                 |  |
|           | Bank overdrafts                                       | 13,848          | 8,075                                      |

**KILKEEL CHARITABLE TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**9. MOVEMENT IN FUNDS**

|                           | At<br>1/11/21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/10/22<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 343                | 444                              | 787                 |
|                           | <u>343</u>         | <u>444</u>                       | <u>787</u>          |
| <b>TOTAL FUNDS</b>        | <u><u>343</u></u>  | <u><u>444</u></u>                | <u><u>787</u></u>   |

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

|                                   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>         |                            |                            |                           |
| General fund                      | 8,240                      | (7,796)                    | 444                       |
| <b>Restricted funds</b>           |                            |                            |                           |
| Derg Valley Healthy Living Centre | 17,389                     | (17,389)                   | -                         |
| Kilkeel Community Association     | 1,023                      | (1,023)                    | -                         |
| ASDA                              | 400                        | (400)                      | -                         |
| Architectural Heritage Fund       | 1,666                      | (1,666)                    | -                         |
| Pieta House                       | 6,202                      | (6,202)                    | -                         |
|                                   | <u>26,680</u>              | <u>(26,680)</u>            | <u>-</u>                  |
| <b>TOTAL FUNDS</b>                | <u><u>34,920</u></u>       | <u><u>(34,476)</u></u>     | <u><u>444</u></u>         |

Comparatives for movement in funds

|                           | At<br>1/11/20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/10/21<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 277                | 66                               | 343                 |
|                           | <u>277</u>         | <u>66</u>                        | <u>343</u>          |
| <b>TOTAL FUNDS</b>        | <u><u>277</u></u>  | <u><u>66</u></u>                 | <u><u>343</u></u>   |

**KILKEEL CHARITABLE TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**9. MOVEMENT IN FUNDS - continued**

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

|                                   | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Movement<br/>in funds<br/>£</b> |
|-----------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| <b>Unrestricted funds</b>         |                                     |                                     |                                    |
| General fund                      | 6,543                               | (6,477)                             | 66                                 |
| <b>Restricted funds</b>           |                                     |                                     |                                    |
| Healthy Living Centre Alliance    | 19,500                              | (19,500)                            | -                                  |
| Derg Valley Healthy Living Centre | 27,116                              | (27,116)                            | -                                  |
| Clanrye Group Limited             | 6,977                               | (6,977)                             | -                                  |
| Co-operation Ireland              | 1,446                               | (1,446)                             | -                                  |
| ASDA                              | 900                                 | (900)                               | -                                  |
| Architectural Heritage Fund       | 5,834                               | (5,834)                             | -                                  |
|                                   | <u>61,773</u>                       | <u>(61,773)</u>                     | <u>-</u>                           |
| <b>TOTAL FUNDS</b>                | <u><u>68,316</u></u>                | <u><u>(68,250)</u></u>              | <u><u>66</u></u>                   |

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

|                           | <b>At<br/>1/11/20<br/>£</b> | <b>Net<br/>movement<br/>in funds<br/>£</b> | <b>At<br/>31/10/22<br/>£</b> |
|---------------------------|-----------------------------|--|------------------------------|
| <b>Unrestricted funds</b> |                             |  |                              |
| General fund              | 277                         | 510  | 787                          |
|                           | <u>277</u>                  | <u>510</u>                                 | <u>787</u>                   |
| <b>TOTAL FUNDS</b>        | <u><u>277</u></u>           | <u><u>510</u></u>                          | <u><u>787</u></u>            |

## KILKEEL CHARITABLE TRUST

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 OCTOBER 2022

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#### 9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                                   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>         |                            |                            |                           |
| General fund                      | 14,783                     | (14,273)                   | 510                       |
| <b>Restricted funds</b>           |                            |                            |                           |
| Healthy Living Centre Alliance    | 19,500                     | (19,500)                   | -                         |
| Derg Valley Healthy Living Centre | 44,505                     | (44,505)                   | -                         |
| Clanrye Group Limited             | 6,977                      | (6,977)                    | -                         |
| Co-operation Ireland              | 1,446                      | (1,446)                    | -                         |
| Kilkeel Community Association     | 1,023                      | (1,023)                    | -                         |
| ASDA                              | 1,300                      | (1,300)                    | -                         |
| Architectural Heritage Fund       | 7,500                      | (7,500)                    | -                         |
| Pieta House                       | 6,202                      | (6,202)                    | -                         |
|                                   | <u>88,453</u>              | <u>(88,453)</u>            | <u>-</u>                  |
| <b>TOTAL FUNDS</b>                | <u>103,236</u>             | <u>(102,726)</u>           | <u>510</u>                |

#### 10. RELATED PARTY DISCLOSURES

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

**Kilkeel Charitable Trust Ltd**

Northern Ireland - Charity number 100403

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# Annual report

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## **KILKEEL CHARITABLE TRUST**

### **Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The company is established to promote the development of community based projects which will enhance individual's skills, confidence and well-being.

##### **Significant activities**

The charity has been delivering a programme of personal well-being through their involvement with the Healthy Living Centre Alliance. This is a network of community led health improvement organisations based in areas of high health inequalities throughout Northern Ireland. The company's involvement in the Warm Well and Connected Programme is to promote and deliver workshops and initiatives to encourage individuals to take control of their own health and well-being.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Funds to support the aims and objectives of the charity in terms of the Warm Well and Connected Programme has been secured from the Healthy Living Centre Alliance and has resulted in this initiative being promoted within the community.

##### **Reserves policy**

The reserves policy of Kilkeel Charitable Trust is to maintain an operating surplus on an ongoing basis thereby accumulating unrestricted funding reserves. These reserves are to be retained in order to meet precautionary financial requirements.

##### **Going concern**

After making appropriate enquiries the board of trustees has a reasonable expectation that the trust has adequate support to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements.

#### **FUTURE PLANS**

The charity will seek to ensure the provision of community led projects and to support the delivery of these to the benefit of the members of the local community.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The company's name is "Kilkeel Charitable Trust".

The organisation is a charitable company limited by guarantee, incorporated on the 26th January 2009, and registered as a charity on the 25th September 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Directors of the Company for the purposes of charity law and under the company's Articles of Association shall manage the business of the company and exercise all the powers of the company. Each year one third of the directors shall retire by rotation from office and being eligible offer themselves for re-election. Due to the nature of the charity's work the Directors seek to ensure that the needs of the community are appropriately reflected though the diversity of the directors. To enhance this Directors are sought who have an interest and understanding of the charity's work.

##### **Recruitment and appointment of new trustees**

The trustees are familiar with the practical work of the charity. Additionally, where new trustees are invited and encouraged to familiarise themselves with the work of the charity and in the context in which it operates.

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# KILKEEL CHARITABLE TRUST

## Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2022

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Organisational structure

The day to day decision making is undertaken by the Development Officer under the guidance of the Board of Directors. Financial matters are addressed by the Development Officer in conjunction with the Board of Directors.

It is the responsibility of the Board of Directors along with the Development Officer to ensure that the funders regulations are met and adhered to.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

NI071575 (Northern Ireland)

#### Registered Charity number

100403

#### Registered office

Nautilus Centre  
Rooney Road  
Kilkeel  
Co. Down  
BT34 4AG

#### Trustees

Mr V Aiken M.B.E. Director of Sales  
Mr H Nicholson M.B.E. Fish Merchant  
Mr G Coulter M.B.E. Manufacturer  
Mr J Cunningham Teacher/Butcher  
Mr W J Newell MD Seafood Company  
Mr S McKee Retired  
Ms M D M Coulter Solicitor  
Mr A Hanna Entrepreneur  
Mr K Fitzpatrick Banking

#### Company Secretary

Mr S McKee

#### Independent Examiner

Conaill McGrady FCA  
M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

#### Solicitors

Ms Diane Coulter  
125 Harbour Road  
Kilkeel  
Co. Down  
BT34 4AT

## KILKEEL CHARITABLE TRUST

### Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2022

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#### TRUSTEES' RESPONSIBILITY STATEMENT - continued

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Independent Examiner

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant information of which the charity's independent examiner is unaware of; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by order of the board of trustees on 25 July 2023 and signed on its behalf by:

Mr W J Newell - Trustee



**Kilkeel Charitable Trust Ltd**

Northern Ireland - Charity number 100403

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# Annual return

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**Independent Examiner's Report to the Trustees of  
Kilkeel Charitable Trust**

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I report on the accounts of the company for the year ended 31 October 2022, which are set out on pages five to thirteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
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.



Conaill McGrady FCA  
The Institute of Chartered Accountants in Ireland

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

25 July 2023