East Coast Ministries (Ireland) Limited

Northern Ireland · Charity number 100555

Details

Status	Received
Registered	2014-10-07
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	29 Tandragee Road Gilford Craigavon Bt63 6az BT63 6AZ
Phone	02838338913
Email	info@sdbrowm.co.uk

Activities

Purposes: The charity's objects are specifically restricted to the following; The Charity is established for the advancement of the Christian religion. The Christian religion shall be interpreted to mean those fundamental truths of Christianity as revealed in Holy Scripture.

What the charity does: The advancement of religion

How the charity works: Advice/advocacy/information,Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£0	£474	£0	0

Trustees

Name	Role	Appointed
Mr Brian Truesdale		
Mr Timothy Mayes		

Accounts

Charity number: NI00327
Company number: NI621497

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2024

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Contents

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Legal and administrative information

Charity number	NI00327
Company registration number	NI621497
Business address	25-27 Edward Street Portadown Co Armagh BT62 3NE
Registered office	25-27 Edward Street Portadown BT62 3NE
Trustees	Timothy Mayes Brian Truesdale
Accountants	SD Brown & Company 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Ulster Bank 20 High Street Portadown Co Armagh BT62 1HU

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024. The trustees, who are also directors of East Coast Ministries (Ireland) Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constitued by it's Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expresses in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

East Coast Ministries (Ireland) Ltd is an organization which exists for the furtherance of the Christian Religion.

Achievements and performance

During the year ended 31 December 2024 the directors were involved in the distribution of Gospel Tracts throughout Ireland.

Financial review

The results of the company for the year are detailed on pages 5 to 10.

Plans for future periods

In 2025 we have continued to distribute Gospel Tracts.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2024

Statement of trustees' responsibilities

The trustees (who are also directors of East Coast Ministries (Ireland) Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Timothy Mayes
Director

18 September 2025

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of East Coast Ministries (Ireland) Ltd.

I report on the accounts of East Coast Ministries (Ireland) Ltd for the year ended 31 December 2024 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company 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 responsibilty to:

1) examine the accounts under section 65 of the Charities Act
2) 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
3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

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:

a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
b) that the accounts do not accord with those accounting records
c) 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
d) 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 (a) to (d) 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.

S.D. Brown + Co
....

Independent examiner
Samuel David Brown
Chartered Certified Accountant
Carnegie Building
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE
18 September 2025

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
Incoming resources				
Total incoming resources		-	-	-
Resources expended				
Establishment costs		120	120	240
Accountancy fees		282	282	198
Other Office Expenses		47	47	131
Interest payable and similar charges		25	25	42
Total resources expended		474	474	611
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		(474)	(474)	(611)
Total funds brought forward		3,395	3,395	4,006
Total funds carried forward		2,921	2,921	3,395

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Cash at bank and in hand		3,184		3,564	
		3,184		3,564	
Creditors: amounts falling due within one year	4	(263)		(169)	
Net current assets			2,921		3,395
Net assets			2,921		3,395
Funds	5				
Unrestricted income funds			2,921		3,395
Total funds			2,921		3,395

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 December 2024

In approving these financial statements as trustees of the company we hereby confirm that:

(a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

(b) the members have not required the company to obtain an audit of its accounts fior the year in question in accordance with section 476.

(c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 18 September 2025 and signed on its behalf by

Timothy Mayes
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

East Coast Ministries (Ireland) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

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

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

3. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

4. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	94	-
Accruals and deferred income	169	169
	263	169

5. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 December 2024 as represented by:		
Current assets	3,184	3,184
Current liabilities	(263)	(263)
	2,921	2,921

6. Unrestricted funds

	At 1 January 2024	Outgoing resources	At 31 December 2024
	£	£	£
Unrestricted Funds	3,395	(474)	2,921

7. Capital commitments

The company had no Capital commitments at the Balance Sheet date.

8. Related party transactions

There were no related party transactions during the year.

9. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

10. Company limited by guarantee

East Coast Ministries (Ireland) Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2024

	2024		2023
	£	£	£

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2024

		2024 £		2023 £
Charitable activities				
Activity 1				
Activities undertaken directly				
Gospel Literature	120		240	
		120		240
Activity 1 total expenditure		120		240
Total charitable activity expenditure		120		240
Governance costs				
Activities undertaken directly				
Profesional- Accountancy Fees	282		198	
Office Expenses- Other	47		131	
Bank Fees	25		42	
		354		371
Total governance costs		354		371
Net incoming/(outgoing) resources for the year		(474)		(611)

Accounts

Charity number: NI00327
Company number: NI621497

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2023

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

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East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

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Registered office	25-27 Edward Street Portadown BT62 3NE
Trustees	Timothy Mayes Brian Truesdale
Accountants	SD Brown & Company 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Ulster Bank 20 High Street Portadown Co Armagh BT62 1HU

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023. The trustees, who are also directors of East Coast Ministries (Ireland) Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constitued by it's Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expresses in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

East Coast Ministries (Ireland) Ltd is an organization which exists for the furtherance of the Christian Religion.

Achievements and performance

During the year ended 31 December 2022 the directors were involved in the distribution of Gospel Tracts throughout Ireland.

Financial review

The results of the company for the year are detailed on pages 5 to 10.

Plans for future periods

In 2023 we have continued to distribute Gospel Tracts.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2023

Statement of trustees' responsibilities

The trustees (who are also directors of East Coast Ministries (Ireland) Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Timothy Mayes
Director

6 September 2024

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of East Coast Ministries (Ireland) Ltd.

I report on the accounts of East Coast Ministries (Ireland) Ltd for the year ended 31 December 2023 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company 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 responsibilty to:

1) examine the accounts under section 65 of the Charities Act
2) 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
3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

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:

a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
b) that the accounts do not accord with those accounting records
c) 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
d) 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 (a) to (d) 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.

S. D. Brown
....

Independent examiner
Samuel David Brown
Chartered Certified Accountant
Carnegie Building
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE
6 September 2024

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Donations	2	-	-	500
Total incoming resources		-	-	500
Resources expended				
Establishment costs		240	240	515
Accountancy fees		198	198	180
Other Office Expenses		131	131	13
Interest payable and similar charges		42	42	34
Total resources expended		611	611	742
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		(611)	(611)	(242)
Total funds brought forward		4,006	4,006	4,248
Total funds carried forward		3,395	3,395	4,006

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Cash at bank and in hand		3,564		4,175	
		3,564		4,175	
Creditors: amounts falling due within one year	5	(169)		(169)	
Net current assets			3,395		4,006
Net assets			3,395		4,006
Funds	6				
Unrestricted income funds			3,395		4,006
Total funds			3,395		4,006

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 December 2023

In approving these financial statements as trustees of the company we hereby confirm that:

(a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

(b) the members have not required the company to obtain an audit of its accounts fior the year in question in accordance with section 476.

(c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 6 September 2024 and signed on its behalf by

Timothy Mayes
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

East Coast Ministries (Ireland) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

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

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Donations

	2023 Total £	2022 Total £
Donations	-	500
	-	500

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	169	169

6. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2023 as represented by:		
Current assets	3,564	3,564
Current liabilities	(169)	(169)
	3,395	3,395

7. Unrestricted funds

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	At 31 December 2023 £
Unrestricted Funds	4,248	500	(742)	4,006

8. Capital commitments

The company had no capital commitments at the Bslance Sheet date.

9. Related party transactions

There were no related party transactions in the year.

10. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

11. Company limited by guarantee

East Coast Ministries (Ireland) Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2023

	2023		2022
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
Donations			
Collections	-		500
	-		500
Total incoming resources from generating funds	-		500
Total incoming resources	-		500

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2023

		2023 £		2022 £
Charitable activities				
Activity 1				
Activities undertaken directly				
Gospel Literature	240		515	
		240		515
Activity 1 total expenditure		240		515
Total charitable activity expenditure		240		515
Governance costs				
Activities undertaken directly				
Profesional- Accountancy Fees	198		180	
Office Expenses- Other	13		213	
Bank Fees	42		34	
		253		427
Total governance costs		253		427
Net incoming/(outgoing) resources for the year		(493)		(442)

East Coast Ministries (Ireland) Limited

Northern Ireland - Charity number 100555

Annual report

Charity number: NI00327
Company number: NI621497

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2023

East Coast Ministries (Ireland) Ltd
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Bankers	Ulster Bank 20 High Street Portadown Co Armagh BT62 1HU

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023. The trustees, who are also directors of East Coast Ministries (Ireland) Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constitued by it's Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expresses in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

East Coast Ministries (Ireland) Ltd is an organization which exists for the furtherance of the Christian Religion.

Achievements and performance

During the year ended 31 December 2022 the directors were involved in the distribution of Gospel Tracts throughout Ireland.

Financial review

The results of the company for the year are detailed on pages 5 to 10.

Plans for future periods

In 2023 we have continued to distribute Gospel Tracts.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2023

Statement of trustees' responsibilities

The trustees (who are also directors of East Coast Ministries (Ireland) Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Timothy Mayes
Director

6 September 2024

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of East Coast Ministries (Ireland) Ltd.

I report on the accounts of East Coast Ministries (Ireland) Ltd for the year ended 31 December 2023 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company 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 responsibilty to:

1) examine the accounts under section 65 of the Charities Act
2) 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
3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

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:

a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
b) that the accounts do not accord with those accounting records
c) 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
d) 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 (a) to (d) 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.

S. D. Brown

....

Independent examiner
Samuel David Brown
Chartered Certified Accountant
Carnegie Building
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE
6 September 2024

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Donations	2	-	-	500
Total incoming resources		-	-	500
Resources expended				
Establishment costs		240	240	515
Accountancy fees		198	198	180
Other Office Expenses		131	131	13
Interest payable and similar charges		42	42	34
Total resources expended		611	611	742
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		(611)	(611)	(242)
Total funds brought forward		4,006	4,006	4,248
Total funds carried forward		3,395	3,395	4,006

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Cash at bank and in hand		3,564		4,175	
		3,564		4,175	
Creditors: amounts falling due within one year	5	(169)		(169)	
Net current assets			3,395		4,006
Net assets			3,395		4,006
Funds	6				
Unrestricted income funds			3,395		4,006
Total funds			3,395		4,006

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 December 2023

In approving these financial statements as trustees of the company we hereby confirm that:

(a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

(b) the members have not required the company to obtain an audit of its accounts fior the year in question in accordance with section 476.

(c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 6 September 2024 and signed on its behalf by

Timothy Mayes
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

East Coast Ministries (Ireland) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

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

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Donations

	2023 Total £	2022 Total £
Donations	-	500
	-	500

3. Employees

Employment costs
No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	169	169

6. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2023 as represented by:		
Current assets	3,564	3,564
Current liabilities	(169)	(169)
	3,395	3,395

7. Unrestricted funds

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	At 31 December 2023 £
Unrestricted Funds	4,248	500	(742)	4,006

8. Capital commitments

The company had no capital commitments at the Bslance Sheet date.

9. Related party transactions

There were no related party transactions in the year.

10. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

11. Company limited by guarantee

East Coast Ministries (Ireland) Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2023

	2023		2022
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
Donations			
Collections	-		500
	-		500
Total incoming resources from generating funds	-		500
Total incoming resources	-		500

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2023

		2023 £		2022 £
Charitable activities				
Activity 1				
Activities undertaken directly				
Gospel Literature	240		515	
		240		515
Activity 1 total expenditure		240		515
Total charitable activity expenditure		240		515
Governance costs				
Activities undertaken directly				
Profesional- Accountancy Fees	198		180	
Office Expenses- Other	13		213	
Bank Fees	42		34	
		253		427
Total governance costs		253		427
Net incoming/(outgoing) resources for the year		(493)		(442)

East Coast Ministries (Ireland) Limited

Northern Ireland - Charity number 100555

Annual return

Charity number: NI00327
Company number: NI621497

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2023

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Contents

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Legal and administrative information

Charity number	NI00327
Company registration number	NI621497
Business address	25-27 Edward Street Portadown Co Armagh BT62 3NE
Registered office	25-27 Edward Street Portadown BT62 3NE
Trustees	Timothy Mayes Brian Truesdale
Accountants	SD Brown & Company 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Ulster Bank 20 High Street Portadown Co Armagh BT62 1HU

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023. The trustees, who are also directors of East Coast Ministries (Ireland) Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constitued by it's Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expresses in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

East Coast Ministries (Ireland) Ltd is an organization which exists for the furtherance of the Christian Religion.

Achievements and performance

During the year ended 31 December 2022 the directors were involved in the distribution of Gospel Tracts throughout Ireland.

Financial review

The results of the company for the year are detailed on pages 5 to 10.

Plans for future periods

In 2023 we have continued to distribute Gospel Tracts.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2023

Statement of trustees' responsibilities

The trustees (who are also directors of East Coast Ministries (Ireland) Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Timothy Mayes
Director

6 September 2024

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of East Coast Ministries (Ireland) Ltd.

I report on the accounts of East Coast Ministries (Ireland) Ltd for the year ended 31 December 2023 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company 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 responsibilty to:

1) examine the accounts under section 65 of the Charities Act
2) 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
3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

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:

a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
b) that the accounts do not accord with those accounting records
c) 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
d) 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 (a) to (d) 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.

S. D. Brown
....

Independent examiner
Samuel David Brown
Chartered Certified Accountant
Carnegie Building
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE
6 September 2024

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Donations	2	-	-	500
Total incoming resources		-	-	500
Resources expended				
Establishment costs		240	240	515
Accountancy fees		198	198	180
Other Office Expenses		131	131	13
Interest payable and similar charges		42	42	34
Total resources expended		611	611	742
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		(611)	(611)	(242)
Total funds brought forward		4,006	4,006	4,248
Total funds carried forward		3,395	3,395	4,006

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		3,564		4,175	
		3,564		4,175	
Creditors: amounts falling due within one year	5	(169)		(169)	
Net current assets			3,395		4,006
Net assets			3,395		4,006
Funds	6				
Unrestricted income funds			3,395		4,006
Total funds			3,395		4,006

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 December 2023

In approving these financial statements as trustees of the company we hereby confirm that:

(a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

(b) the members have not required the company to obtain an audit of its accounts fior the year in question in accordance with section 476.

(c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 6 September 2024 and signed on its behalf by

Timothy Mayes
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

East Coast Ministries (Ireland) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

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

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Donations

	2023 Total £	2022 Total £
Donations	-	500
	-	500

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	169	169

6. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2023 as represented by:		
Current assets	3,564	3,564
Current liabilities	(169)	(169)
	3,395	3,395

7. Unrestricted funds

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	At 31 December 2023 £
Unrestricted Funds	4,248	500	(742)	4,006

8. Capital commitments

The company had no capital commitments at the Bslance Sheet date.

9. Related party transactions

There were no related party transactions in the year.

10. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

11. Company limited by guarantee

East Coast Ministries (Ireland) Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2023

	2023		2022
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
Donations			
Collections	-		500
	-		500
Total incoming resources from generating funds	-		500
Total incoming resources	-		500

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2023

		2023 £		2022 £
Charitable activities				
Activity 1				
Activities undertaken directly				
Gospel Literature	240		515	
		240		515
Activity 1 total expenditure		240		515
Total charitable activity expenditure		240		515
Governance costs				
Activities undertaken directly				
Profesional- Accountancy Fees	198		180	
Office Expenses- Other	13		213	
Bank Fees	42		34	
		253		427
Total governance costs		253		427
Net incoming/(outgoing) resources for the year		(493)		(442)

Accounts

Charity number: NI00327
Company number: NI621497

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2022

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Contents

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Legal and administrative information

Charity number	NI00327
Company registration number	NI621497
Business address	25-27 Edward Street Portadown Co Armagh BT62 3NE
Registered office	25-27 Edward Street Portadown BT62 3NE
Trustees	Timothy Mayes Brian Truesdale
Accountants	SD Brown & Company 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Ulster Bank 20 High Street Portadown Co Armagh BT62 1HU

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2022

The trustees present their report and the financial statements for the year ended 31 December 2022. The trustees, who are also directors of East Coast Ministries (Ireland) Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constitued by it's Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expresses in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

East Coast Ministries (Ireland) Ltd is an organization which exists for the furtherance of the Christian Religion.

Achievements and performance

During the year ended 31 December 2022 the directors were involved in the distribution of Gospel Tracts throughout Ireland.

Financial review

The results of the company for the year are detailed on pages 5 to 10.

Plans for future periods

In 2023 we have continued to distribute Gospel Tracts.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2022

Statement of trustees' responsibilities

The trustees (who are also directors of East Coast Ministries (Ireland) Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Timothy Mayes
Director

21 September 2023

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of East Coast Ministries (Ireland) Ltd.

I report on the accounts of East Coast Ministries (Ireland) Ltd for the year ended 31 December 2022 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company 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 responsibilty to:

1) examine the accounts under section 65 of the Charities Act
2) 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
3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

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:

a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
b) that the accounts do not accord with those accounting records
c) 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
d) 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 (a) to (d) 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.

S. D. Brown
....

Independent examiner
Samuel David Brown
Chartered Certified Accountant
Carnegie Building
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE
21 September 2023

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Donations	2	500	500	2,018
Total incoming resources		500	500	2,018
Resources expended				
Establishment costs		515	515	275
Accountancy fees		180	180	162
Other Office Expenses		13	13	13
Interest payable and similar charges		34	34	37
Total resources expended		742	742	487
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		(242)	(242)	1,531
Total funds brought forward		4,248	4,248	2,717
Total funds carried forward		4,006	4,006	4,248

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Cash at bank and in hand		4,175		4,417	
		4,175		4,417	
Creditors: amounts falling due within one year	5	(169)		(169)	
Net current assets			4,006		4,248
Net assets			4,006		4,248
Funds	6				
Unrestricted income funds			4,006		4,248
Total funds			4,006		4,248

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 December 2022

In approving these financial statements as trustees of the company we hereby confirm that:

(a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

(b) the members have not required the company to obtain an audit of its accounts fior the year in question in accordance with section 476.

(c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 21 September 2023 and signed on its behalf by

Timothy Mayes
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

East Coast Ministries (Ireland) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

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

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Donations

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	500	500	2,018
	500	500	2,018

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	169	169

6. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2022 as represented by:		
Current assets	4,175	4,175
Current liabilities	(169)	(169)
	4,006	4,006

7. Unrestricted funds

	At 1 January 2022 £	Incoming resources £	Outgoing resources £	At 31 December 2022 £
Unrestricted Funds	4,248	500	(742)	4,006

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2022

8. Capital commitments

9. General commitments

The company had no capital commitments at the Balance Sheet date.

10. Related party transactions

There were no related party transactions in the year.

11. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

12. Company limited by guarantee

East Coast Ministries (Ireland) Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The following pages do not form part of the statutory accounts.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2022

	2022		2021
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
Donations			
Collections	500		2,018
	500		2,018
Total incoming resources from generating funds	500		2,018
Total incoming resources	500		2,018

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2022

		2022		2021
		£		£
Charitable activities				
Activity 1				
Activities undertaken directly				
Gospel Literature	515		275	
		515		275
Activity 1 total expenditure		515		275
Total charitable activity expenditure		515		275
Governance costs				
Activities undertaken directly				
Profesional- Accountancy Fees	180		162	
Office Expenses- Other	13		213	
Bank Fees	34		37	
		227		412
Total governance costs		227		412
Net incoming/(outgoing) resources for the year		(242)		1,331

East Coast Ministries (Ireland) Limited

Northern Ireland - Charity number 100555

Annual report

Charity number: NI00327
Company number: NI621497

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2022

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Contents

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Legal and administrative information

Charity number	NI00327
Company registration number	NI621497
Business address	25-27 Edward Street Portadown Co Armagh BT62 3NE
Registered office	25-27 Edward Street Portadown BT62 3NE
Trustees	Timothy Mayes Brian Truesdale
Accountants	SD Brown & Company 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Ulster Bank 20 High Street Portadown Co Armagh BT62 1HU

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2022

The trustees present their report and the financial statements for the year ended 31 December 2022. The trustees, who are also directors of East Coast Ministries (Ireland) Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constitued by it's Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expresses in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

East Coast Ministries (Ireland) Ltd is an organization which exists for the furtherance of the Christian Religion.

Achievements and performance

During the year ended 31 December 2022 the directors were involved in the distribution of Gospel Tracts throughout Ireland.

Financial review

The results of the company for the year are detailed on pages 5 to 10.

Plans for future periods

In 2023 we have continued to distribute Gospel Tracts.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2022

Statement of trustees' responsibilities

The trustees (who are also directors of East Coast Ministries (Ireland) Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Timothy Mayes
Director

21 September 2023

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of East Coast Ministries (Ireland) Ltd.

I report on the accounts of East Coast Ministries (Ireland) Ltd for the year ended 31 December 2022 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company 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 responsibilty to:

1) examine the accounts under section 65 of the Charities Act
2) 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
3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

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:
a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
b) that the accounts do not accord with those accounting records
c) 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
d) 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 (a) to (d) 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.

S.D. Brown
....

Independent examiner
Samuel David Brown
Chartered Certified Accountant
Carnegie Building
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE
21 September 2023

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Donations	2	500	500	2,018
Total incoming resources		500	500	2,018
Resources expended				
Establishment costs		515	515	275
Accountancy fees		180	180	162
Other Office Expenses		13	13	13
Interest payable and similar charges		34	34	37
Total resources expended		742	742	487
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		(242)	(242)	1,531
Total funds brought forward		4,248	4,248	2,717
Total funds carried forward		4,006	4,006	4,248

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Cash at bank and in hand		4,175		4,417	
		4,175		4,417	
Creditors: amounts falling due within one year	5	(169)		(169)	
Net current assets			4,006		4,248
Net assets			4,006		4,248
Funds	6				
Unrestricted income funds			4,006		4,248
Total funds			4,006		4,248

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 December 2022

In approving these financial statements as trustees of the company we hereby confirm that:

(a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

(b) the members have not required the company to obtain an audit of its accounts fior the year in question in accordance with section 476.

(c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 21 September 2023 and signed on its behalf by

Timothy Mayes
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

East Coast Ministries (Ireland) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

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

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2022

2. Donations

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	500	500	2,018
	500	500	2,018

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	169	169

6. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2022 as represented by:		
Current assets	4,175	4,175
Current liabilities	(169)	(169)
	4,006	4,006

7. Unrestricted funds

	At 1 January 2022 £	Incoming resources £	Outgoing resources £	At 31 December 2022 £
Unrestricted Funds	4,248	500	(742)	4,006

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2022

8. Capital commitments

9. General commitments

The company had no capital commitments at the Balance Sheet date.

10. Related party transactions

There were no related party transactions in the year.

11. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

12. Company limited by guarantee

East Coast Ministries (Ireland) Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2022

	2022	2021	
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
Donations			
Collections	500		2,018
	500		2,018
Total incoming resources from generating funds	500		2,018
Total incoming resources	500		2,018

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2022

		2022 £		2021 £
Charitable activities				
Activity 1				
Activities undertaken directly				
Gospel Literature	515		275	
		515		275
Activity 1 total expenditure		515		275
Total charitable activity expenditure		515		275
Governance costs				
Activities undertaken directly				
Profesional- Accountancy Fees	180		162	
Office Expenses- Other	13		213	
Bank Fees	34		37	
		227		412
Total governance costs		227		412
Net incoming/(outgoing) resources for the year		(242)		1,331

East Coast Ministries (Ireland) Limited

Northern Ireland - Charity number 100555

Annual return

Charity number: NI00327
Company number: NI621497

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2022

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Contents

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Legal and administrative information

Charity number	NI00327
Company registration number	NI621497
Business address	25-27 Edward Street Portadown Co Armagh BT62 3NE
Registered office	25-27 Edward Street Portadown BT62 3NE
Trustees	Timothy Mayes Brian Truesdale
Accountants	SD Brown & Company 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Ulster Bank 20 High Street Portadown Co Armagh BT62 1HU

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2022

The trustees present their report and the financial statements for the year ended 31 December 2022. The trustees, who are also directors of East Coast Ministries (Ireland) Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constitued by it's Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expresses in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

East Coast Ministries (Ireland) Ltd is an organization which exists for the furtherance of the Christian Religion.

Achievements and performance

During the year ended 31 December 2022 the directors were involved in the distribution of Gospel Tracts throughout Ireland.

Financial review

The results of the company for the year are detailed on pages 5 to 10.

Plans for future periods

In 2023 we have continued to distribute Gospel Tracts.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2022

Statement of trustees' responsibilities

The trustees (who are also directors of East Coast Ministries (Ireland) Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Timothy Mayes
Director

21 September 2023

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of East Coast Ministries (Ireland) Ltd.

I report on the accounts of East Coast Ministries (Ireland) Ltd for the year ended 31 December 2022 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company 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 responsibilty to:

1) examine the accounts under section 65 of the Charities Act
2) 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
3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

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:

a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
b) that the accounts do not accord with those accounting records
c) 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
d) 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 (a) to (d) 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.

S.D. Brown
....

Independent examiner
Samuel David Brown
Chartered Certified Accountant
Carnegie Building
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE
21 September 2023

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Donations	2	500	500	2,018
Total incoming resources		500	500	2,018
Resources expended				
Establishment costs		515	515	275
Accountancy fees		180	180	162
Other Office Expenses		13	13	13
Interest payable and similar charges		34	34	37
Total resources expended		742	742	487
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		(242)	(242)	1,531
Total funds brought forward		4,248	4,248	2,717
Total funds carried forward		4,006	4,006	4,248

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Cash at bank and in hand		4,175		4,417	
		4,175		4,417	
Creditors: amounts falling due within one year	5	(169)		(169)	
Net current assets			4,006		4,248
Net assets			4,006		4,248
Funds	6				
Unrestricted income funds			4,006		4,248
Total funds			4,006		4,248

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 December 2022

In approving these financial statements as trustees of the company we hereby confirm that:

(a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

(b) the members have not required the company to obtain an audit of its accounts fior the year in question in accordance with section 476.

(c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 21 September 2023 and signed on its behalf by

Timothy Mayes
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

East Coast Ministries (Ireland) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

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

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2022

2. Donations

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	500	500	2,018
	500	500	2,018

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	169	169

6. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2022 as represented by:		
Current assets	4,175	4,175
Current liabilities	(169)	(169)
	4,006	4,006

7. Unrestricted funds

	At 1 January 2022 £	Incoming resources £	Outgoing resources £	At 31 December 2022 £
Unrestricted Funds	4,248	500	(742)	4,006

8. Capital commitments

9. General commitments

The company had no capital commitments at the Balance Sheet date.

10. Related party transactions

There were no related party transactions in the year.

11. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

12. Company limited by guarantee

East Coast Ministries (Ireland) Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2022

	2022		2021
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
Donations			
Collections	500		2,018
	500		2,018
Total incoming resources from generating funds	500		2,018
Total incoming resources	500		2,018

East Coast Ministries (Ireland) Ltd
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2022

		2022 £		2021 £
Charitable activities				
Activity 1				
Activities undertaken directly				
Gospel Literature	515		275	
		515		275
Activity 1 total expenditure		515		275
Total charitable activity expenditure		515		275
Governance costs				
Activities undertaken directly				
Profesional- Accountancy Fees	180		162	
Office Expenses- Other	13		213	
Bank Fees	34		37	
		227		412
Total governance costs		227		412
Net incoming/(outgoing) resources for the year		(242)		1,331