

# Times of Refreshing Ministries Trust

Northern Ireland · Charity number 100577

## Details

Known as	TRM
Status	Received
Registered	2015-02-09
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	35 Church Street Magherafelt County L/Derry Bt45 6ap BT45 6AP
Phone	07720 263169
Email	<a href="mailto:info@trmbelfast.org">info@trmbelfast.org</a>
Website	<a href="http://www.trmbelfast.org">www.trmbelfast.org</a>

## Activities

**Purposes:** The purposes of TRM trust are to provide a Christian Counselling Service to the public in Northern Ireland, without distinction of race, creed, political or religious opinion, with the object of relieving the poverty, sickness and distress of those person who are suffering from physical, emotional, mental and spiritual disabilities.

**What the charity does:** The advancement of health or the saving of lives

**How the charity works:** Counselling/support

**Who the charity helps:** General public,Mental health

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£14,437	£28,562	£0	1

## Trustees

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Name	Role	Appointed
Dr Kelvin John Mccracken		
Mr Brian Patton		
Mr Derek James Price		

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**Times of Refreshing Ministries Trust**

Northern Ireland - Charity number 100577

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# Accounts

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TIMES OF REFRESHING MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

**TIMES OF REFRESHING MINISTRIES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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**FOR THE YEAR ENDED 31ST MARCH 2025**

**TRUSTEE REPORT**

The Trustee's present their report and the financial statements of the charity for the year ended 31 March 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Number: NIC100577

Registered Office:  
35 Church Street,  
Magherafelt  
Co. Londonderry  
BT45 6AP

**TRUSTEES**

The trustees who served the charity during the year were:

Mr Derek Price  
Mr Brian Patton  
Dr Kelvin McCracken

**PRINCIPAL ACTIVITIES**

The charity provides a therapeutic approach to those with emotional needs using talking therapies. This includes listening, psycho-dynamic counselling, CBT and therapeutic pastoral approach to the needs of the client.

**STRUCTURE AND GOVERNANCE**

The charity is governed by a Trust Deed.

**FINANCIAL REVIEW**

The charity reports a deficit of £14,125 for the year, in turn reducing the reserves available to £5733. The total income remained steady for the year, including £1080 in Grants. In line with our "Plans for the Future Periods" outlined within our financial report for the year ending 31st March 2024, the Trustees carried out a detailed review and as a result implemented an expenditure reduction plan, starting April 2025. The expenditure for the year ending 31st March 2025 remained at a similar level to the previous financial year. The level of reserves remaining at 31st March 2025, along with anticipated non-grant income, requires the Trustees to carry out regular monthly forecasting, with the aim of ensuring reserves remain at a sufficient level to cover all costs, should the Charity need to wind up within 2025.

**ACHIEVEMENTS AND PERFORMANCE**

Throughout the past year we have maintained both client numbers and counselling hours.

**PLANS FOR FUTURE PERIODS**

TRM will continue to provide excellent services bringing a range of benefits to the public. These services are concentrated around our core counselling service providing both emotional and spiritual support to the public. We will continue to utilise digital technology, carrying out on-line counselling via video platforms such as zoom. We will also continue to carry out in-person counselling in both Magherafelt and Greater Belfast. Close monitoring of the financial status of the Charity will be carried out, with the aim of securing future ministries or if required, organising a timely winding down of charitable operations.

**RESPONSIBILITIES OF TRUSTEES**

The Trustees are responsible for the management and administration of the Trust, for directing the affairs of the Trust and ensuring that it delivers its charitable objects. The Trustees are also responsible for preparing the annual report and accounts. Trustees also ensure that the Trust is compliant with the rules of the Trust as set out in its governing document.

Signed on behalf of the Trustees on 23rd January 2026 :-



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D. Price

## Independent examiner's report to the trustees of Times of Refreshing Ministries

I report on the accounts of the Trust for the year ended 31 March 2025, which are set on the following pages.

### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under Section 65 of the Charities Act
- To 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
- To state whether any particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters.

Signed: on behalf of O'Boyle Accounting

Name and Position

*WL Wright*  
*WL WRIGHT*

Date:

*29/1/26*

*Director.*

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

Which, gives me reasonable cause to believe that in any material respect the requirements:

- That accounting records were not kept in accordance with section 63 of the Charities Act, and
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of the Charities Act
- That there is further information needed for a proper understanding of the accounts to be reached.

Signed: on behalf of O'Boyle Accounting ..... Date: 29/11/26  
Name and Position WL Wright  
WL WRIGHT

**OBOYLE**  
Accounting & Tax  
O'Boyle Accounting & Taxation Ltd

Director

4 Bingham Street, Bangor, Co-Down, BT20-5DW | Phone: (028) 9146 9054 | E-mail: info@ofoyleaccounting.com  
Website: www.ofoyleaccounting.com | @ofoyleaccounting



Directors: G. O'Boyle, L. Wright, M. O'Boyle. Company registered No. Ni601180  
Gerry O'Boyle ACMA. Over 30 years experience with small business. Licenced by CIMA to work in practice - certificate no. 00466

CIMA

**TIMES OF REFRESHING MINISTRIES**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
	<u>2</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income		9,960	0	9,960	8,769
Activities for generating funds		3,303	0	3,303	3,741
Investment income		95	0	95	78
Other incoming resources		1,080	0	1,080	307
<b>TOTAL INCOMING RESOURCES</b>		<u>14,437</u>	<u>0</u>	<u>14,437</u>	<u>12,895</u>
<b>RESOURCES EXPENDED</b>	<b>3</b>				
Charitable activities		0	0	0	750
Governance costs		28,562	0	28,562	28,671
Other resources expended		0	0	0	0
<b>TOTAL RESOURCES EXPENDED</b>		<u>28,562</u>	<u>0</u>	<u>28,562</u>	<u>29,421</u>
<b>NET [OUTGOING] INCOMING RESOURCES FOR THE YEAR</b>		<u>-14,125</u>	<u>0</u>	<u>-14,125</u>	<u>-16,526</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>-14,125</u>	<u>0</u>	<u>-14,125</u>	<u>-16,526</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		19,858	0	19,858	36,384
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>5,733</u>	<u>0</u>	<u>5,733</u>	<u>19,858</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

**TIMES OF REFRESHING MINISTRIES**

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**BALANCE SHEET AS AT 31 MARCH 2025**

		Unrestricted Funds	Restricted Funds	Total	Total
	Notes	2025	2025	2025	2024
<b>FIXED ASSETS</b>					
Tangible Assets	6	217	0	217	271
<b>CURRENT ASSETS</b>					
Debtors: Amounts due within 1 year		0	0	0	0
Cash at bank and in hand		5,616	0	5,616	19,687
		<u>5,616</u>	<u>0</u>	<u>5,616</u>	<u>19,687</u>
<b>CREDITORS:</b>					
Amounts falling due within one year	7	100	0	100	100
		<u>100</u>	<u>0</u>	<u>100</u>	<u>100</u>
<b>NET CURRENT ASSETS</b>		<u>5,516</u>	<u>0</u>	<u>5,516</u>	<u>19,587</u>
<b>TOTAL ASSETS LESS CURENT LIABILITIES</b>		<u>5,733</u>	<u>0</u>	<u>5,733</u>	<u>19,858</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted Funds		5,733	0	5,733	19,858
Restricted Income Funds		0	0	0	0
<b>TOTAL FUNDS</b>		<u>5,733</u>	<u>0</u>	<u>5,733</u>	<u>19,858</u>

These financial statements were approved by the Trustees on 23rd January 2026 and signed on their behalf by:



Derek Price - Trustee

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

**1 ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention

**Depreciation**

Office equipment is depreciated at 20% per annum on a reducing balance basis

**Donations**

Donations are included in full in the statement of financial activities when received

**Incoming resources**

All incoming resources are included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

2	ANALYSIS OF INCOMING RESOURCES	Unrestricted	Restricted	Total	Total
		Funds	Funds		
		2025	2025	2025	2024
		£	£	£	£
	<b>Voluntary income</b>				
	Gifts and donations	8,058	0	8,058	6,597
	Gift Aid	1,901	0	1,901	2,172
		<u>9,960</u>	<u>0</u>	<u>9,960</u>	<u>8,769</u>
	<b>Activities for generating funds</b>				
	Counselling	3,303	0	3,303	3,741
		<u>3,303</u>	<u>0</u>	<u>3,303</u>	<u>3,741</u>
	<b>Other incoming resources</b>				
	Grants	1,080	0	1,080	0
		<u>1,080</u>	<u>0</u>	<u>1,080</u>	<u>0</u>
3	ANALYSIS OF RESOURCES EXPENDED	Unrestricted	Restricted	Total	Total
		Funds	Funds		
		2025	2025	2025	2024
		£	£	£	£
	<b>Charitable activities</b>				
	Course costs	0	0	0	750
	<b>Governance costs</b>				
	Salaries and national insurance	14,195	0	14,195	15,419
	Pension costs	1,255	0	1,255	1,255
	Training	2,812	0	2,812	5,550
	Professional Fees	220	0	220	320
	Office rent and service charges	3,962	0	3,962	3,422
	Heat and Light	553	0	553	0
	Stationery & printing	82	0	82	236
	Telephone & postage	132	0	132	255
	Redecoration	1,756	0	1,756	0
	Hospitality	818	0	818	0
	Insurance	264	0	264	236
	Subscriptions	199	0	199	192
	Travel and subsistence	2,158	0	2,158	1,257
	Computer and IT costs	0	0	0	130
	Depreciation	54	0	54	68
	Miscellaneous	20	0	20	249
	Bank fees	82	0	82	82
		<u>28,562</u>	<u>0</u>	<u>28,562</u>	<u>28,671</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

	Unrestricted Funds	Restricted Funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
<b>4 PAID EMPLOYEES</b>				
Gross wages and benefits in kind including NIC'er and pension	15,450	0	15,450	15,419
	<u>15,450</u>	<u>0</u>	<u>15,450</u>	<u>15,419</u>
The average number of full time equivalent employees in the year:				
Charitable Activities	1			
Governance	1			
<b>5 DONATIONS</b>				
	2025	2025	2025	2024
	£	£	£	£
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>6 TANGIBLE ASSETS</b>		<b>Office Equipment</b>		
		£		
At 1st April 2024		14,527		
Additions		0		
Disposals		0		
At 31st March 2025		<u>14,527</u>		
<b>DEPRECIATION</b>				
At 1st April 2024		14,256		
Charge for the year		54		
Disposals		0		
At 31st March 2025		<u>14,310</u>		
<b>NET BOOK VALUE</b>				
At 31st March 2025		<u>217</u>		
At 31st March 2024		<u>271</u>		
		<b>2025</b>		<b>2024</b>
		£		£
<b>7 CREDITORS: Amounts falling due within one year</b>				
Accruals and deferred income		<u>100</u>		<u>100</u>
<b>8 RESTRICTED INCOME FUNDS</b>				
Funds held		<u>0</u>		

**Times of Refreshing Ministries Trust**

Northern Ireland - Charity number 100577

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# Accounts

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TIMES OF REFRESHING MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

**TIMES OF REFRESHING MINISTRIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**FOR THE YEAR ENDED 31ST MARCH 2024**

**TRUSTEE REPORT**

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Number: NIC100577

Registered Office:  
Unit 13, Workspace, 80 Rainey Street  
Magherafelt  
Co. Londonderry  
BT45 5AH

**TRUSTEES**

The trustees who served the charity during the year were:

Mr Derek Price  
Mr Brian Patton  
Dr Kelvin McCracken

**PRINCIPAL ACTIVITIES**

The charity provides a therapeutic approach to those with emotional needs using talking therapies. This includes listening, psycho-dynamic counselling, CBT and therapeutic pastoral approach to the needs of the client.

**STRUCTURE AND GOVERNANCE**

The charity is governed by a Trust Deed.

**FINANCIAL REVIEW**

The charity reports a deficit of £16,526 for the year. This offsets a surplus of £15,382 for the year ending March 2023, resulting in a decreased reserve balance of £19,858. The total income decreased significantly, primarily due to £23,500 of Grants being secured in the previous financial year.

Non Grant income decreased by over 20% but our operational expenditure increased by 26%. The increased expenditure has been funded through significant grant awards in the previous financial year and is primarily due to investing in volunteer training. Reserves at March 2024, along with projected non-grant income, should provide funding for continued operation to Summer 2025.

**ACHIEVEMENTS AND PERFORMANCE**

Throughout the past year we have maintained both client numbers and counselling hours. We have completed our Pastoral Ministry Training Manual, which is now ready for use when training courses start again.

**PLANS FOR FUTURE PERIODS**

TRM will continue to provide excellent services bringing a range of benefits to the public. These services are concentrated around our core counselling service providing both emotional and spiritual support to the public. We will continue to utilise digital technology, carrying out on-line counselling via video platforms such as zoom. We will also continue to carry out in-person counselling in both Magherafelt and Greater Belfast. A detailed review by the Trustees of both income sources and operational costs is being carried out in early 2025, with the aim of securing future ministries or if required, organising a timely winding down of charitable operations.

**RESPONSIBILITIES OF TRUSTEES**

The Trustees are responsible for the management and administration of the Trust, for directing the affairs of the Trust and ensuring that it delivers its charitable objects. The Trustees are also responsible for preparing the annual report and accounts. Trustees also ensure that the Trust is compliant with the rules of the Trust as set out in its governing document.

Signed on behalf of the Trustees on 13th January 2025 :-



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D. Price



**STATEMENT OF FINANCIAL ACTIVITIES  
FOR YEAR ENDED 31 MARCH 2024**

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>Total</u>
	<u>2</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income		8,769	0	8,769	10,962
Activities for generating funds		3,741	0	3,741	3,801
Investment income		78	0	78	11
Other incoming resources		307	0	307	23,500
<b>TOTAL INCOMING RESOURCES</b>		<u>12,895</u>	<u>0</u>	<u>12,895</u>	<u>38,274</u>
<b>RESOURCES EXPENDED</b>	<b>3</b>				
Charitable activities		750	0	750	221
Governance costs		28,671	0	28,671	22,672
Other resources expended		0	0	0	0
<b>TOTAL RESOURCES EXPENDED</b>		<u>29,421</u>	<u>0</u>	<u>29,421</u>	<u>22,893</u>
<b>NET [OUTGOING] INCOMING RESOURCES FOR THE YEAR</b>		<u>-16,526</u>	<u>0</u>	<u>-16,526</u>	<u>15,382</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>-16,526</u>	<u>0</u>	<u>-16,526</u>	<u>15,382</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		36,384	0	36,384	21,002
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>19,858</u>	<u>0</u>	<u>19,858</u>	<u>36,384</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

**BALANCE SHEET AS AT 31 MARCH 2024**

		Unrestricted Funds	Restricted Funds	Total	Total
	Notes	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
<b>FIXED ASSETS</b>					
Tangible Assets	6	271	0	271	339
<b>CURRENT ASSETS</b>					
Debtors: Amounts due within 1 year		0	0	0	0
Cash at bank and in hand		19,687	0	19,687	36,145
		<u>19,687</u>	<u>0</u>	<u>19,687</u>	<u>36,145</u>
<b>CREDITORS:</b>					
Amounts falling due within one year	7	100	0	100	100
<b>NET CURRENT ASSETS</b>					
		<u>19,587</u>	<u>0</u>	<u>19,587</u>	<u>36,045</u>
<b>TOTAL ASSETS LESS CURENT LIABILITIES</b>					
		<u>19,858</u>	<u>0</u>	<u>19,858</u>	<u>36,384</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted Funds		19,858	0	19,858	36,384
Restricted Income Funds		0	0	0	0
<b>TOTAL FUNDS</b>		<u>19,858</u>	<u>0</u>	<u>19,858</u>	<u>36,384</u>

These financial statements were approved by the Trustees on 10th January 2025 and signed on their behalf by:



Derek Price - Trustee

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**1 ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention

**Depreciation**

Office equipment is depreciated at 20% per annum on a reducing balance basis

**Donations**

Donations are included in full in the statement of financial activities when received

**Incoming resources**

All incoming resources are included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

2	ANALYSIS OF INCOMING RESOURCES	Unrestricted	Restricted	Total	Total
		Funds	Funds		
		2024	2024	2024	2023
		£	£	£	£
	<b>Voluntary income</b>				
	Gifts and donations	6,597	0	6,597	8,543
	Gift Aid	2,172	0	2,172	2,419
		<u>8,769</u>	<u>0</u>	<u>8,769</u>	<u>10,962</u>
	<b>Activities for generating funds</b>				
	Counselling	3,741	0	3,741	3,801
		<u>3,741</u>	<u>0</u>	<u>3,741</u>	<u>3,801</u>
	<b>Other incoming resources</b>				
	Grants	0	0	0	23,500
		<u>0</u>	<u>0</u>	<u>0</u>	<u>23,500</u>
3	ANALYSIS OF RESOURCES EXPENDED	Unrestricted	Restricted	Total	Total
		Funds	Funds		
		2024	2024	2024	2023
		£	£	£	£
	<b>Charitable activities</b>				
	Course costs	750	0	750	221
	<b>Governance costs</b>				
	Salaries and national insurance	15,419	0	15,419	13,081
	Pension costs	1,255	0	1,255	949
	Training	5,550	0	5,550	1,446
	Professional Fees	320	0	320	314
	Office rent and service charges	3,422	0	3,422	3,422
	Heat and Light	0	0	0	261
	Stationery & printing	236	0	236	117
	Telephone & postage	255	0	255	113
	Miscellaneous	249	0	249	244
	Removals	0	0	0	0
	Insurance	236	0	236	434
	Subscriptions	192	0	192	350
	Travel and subsistence	1,257	0	1,257	571
	Computer and IT costs	130	0	130	1,198
	Depreciation	68	0	68	85
	Bank fees	82	0	82	88
		<u>28,671</u>	<u>0</u>	<u>28,671</u>	<u>22,673</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

	Unrestricted Funds	Restricted Funds	Total	Total
	2024 £	2024 £	2024 £	2023 £
<b>4 PAID EMPLOYEES</b>				
Gross wages and benefits in kind including NIC'er	15,419	0	15,419	13,081
	<u>15,419</u>	<u>0</u>	<u>15,419</u>	<u>13,081</u>
The average number of full time equivalent employees in the year:				
Charitable Activities		1		
Governance		1		
<b>5 DONATIONS</b>				
	Unrestricted Funds	Restricted Funds	Total	Total
	2024 £	2024 £	2024 £	2023 £
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>6 TANGIBLE ASSETS</b>		Office Equipment		
		£		
At 1st April 2023		14,527		
Additions		0		
Disposals		0		
At 31st March 2024		<u>14,527</u>		
<b>DEPRECIATION</b>				
At 1st April 2023		14,188		
Charge for the year		68		
Disposals		0		
At 31st March 2024		<u>14,256</u>		
<b>NET BOOK VALUE</b>				
At 31st March 2024		<u>271</u>		
At 31st March 2023		<u>339</u>		
		2024 £		2023 £
<b>7 CREDITORS: Amounts falling due within one year</b>				
Accruals and deferred income		<u>100</u>		<u>100</u>
<b>8 RESTRICTED INCOME FUNDS</b>				
Funds held		<u>0</u>		

**Times of Refreshing Ministries Trust**

Northern Ireland - Charity number 100577

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# Annual report

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**FOR THE YEAR ENDED 31ST MARCH 2024**

**TRUSTEE REPORT**

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Number: NIC100577

Registered Office:  
Unit 13, Workspace, 80 Rainey Street  
Magherafelt  
Co. Londonderry  
BT45 5AH

**TRUSTEES**

The trustees who served the charity during the year were:

Mr Derek Price  
Mr Brian Patton  
Dr Kelvin McCracken

**PRINCIPAL ACTIVITIES**

The charity provides a therapeutic approach to those with emotional needs using talking therapies. This includes listening, psycho-dynamic counselling, CBT and therapeutic pastoral approach to the needs of the client.

**STRUCTURE AND GOVERNANCE**

The charity is governed by a Trust Deed.

**FINANCIAL REVIEW**

The charity reports a deficit of £16,526 for the year. This offsets a surplus of £15,382 for the year ending March 2023, resulting in a decreased reserve balance of £19,858. The total income decreased significantly, primarily due to £23,500 of Grants being secured in the previous financial year.

Non Grant income decreased by over 20% but our operational expenditure increased by 26%. The increased expenditure has been funded through significant grant awards in the previous financial year and is primarily due to investing in volunteer training. Reserves at March 2024, along with projected non-grant income, should provide funding for continued operation to Summer 2025.

**ACHIEVEMENTS AND PERFORMANCE**

Throughout the past year we have maintained both client numbers and counselling hours. We have completed our Pastoral Ministry Training Manual, which is now ready for use when training courses start again.

**PLANS FOR FUTURE PERIODS**

TRM will continue to provide excellent services bringing a range of benefits to the public. These services are concentrated around our core counselling service providing both emotional and spiritual support to the public. We will continue to utilise digital technology, carrying out on-line counselling via video platforms such as zoom. We will also continue to carry out in-person counselling in both Magherafelt and Greater Belfast. A detailed review by the Trustees of both income sources and operational costs is being carried out in early 2025, with the aim of securing future ministries or if required, organising a timely winding down of charitable operations.

**RESPONSIBILITIES OF TRUSTEES**

The Trustees are responsible for the management and administration of the Trust, for directing the affairs of the Trust and ensuring that it delivers its charitable objects. The Trustees are also responsible for preparing the annual report and accounts. Trustees also ensure that the Trust is compliant with the rules of the Trust as set out in its governing document.

Signed on behalf of the Trustees on 13th January 2025 :-



---

D. Price

**Times of Refreshing Ministries Trust**

Northern Ireland - Charity number 100577

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# Annual return

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## Independent examiner's report to the trustees of Times of Refreshing Ministries

I report on the accounts of the Trust for the year ended 31 March 2024, which are set on the following pages.

### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

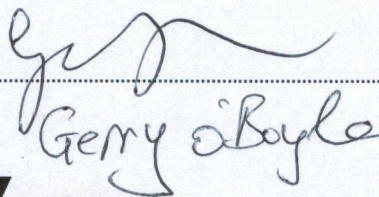
It is my responsibility to:

- Examine the accounts under Section 65 of the Charities Act
- To 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
- To state whether any particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters.

Signed: on behalf of O'Boyle Accounting  
Name and Position



Gerry O'Boyle

Date: 21/1/2025

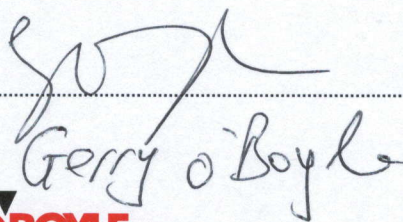
## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

Which, gives me reasonable cause to believe that in any material respect the requirements:

- That accounting records were not kept in accordance with section 63 of the Charities Act, and
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of the Charities Act
- That there is further information needed for a proper understanding of the accounts to be reached.

Signed: on behalf of O'Boyle Accounting .....  
Name and Position



Gerry O'Boyle

Date: 21/11/2025

**Times of Refreshing Ministries Trust**

Northern Ireland - Charity number 100577

---

# Accounts

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TIMES OF REFRESHING MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

**TIMES OF REFRESHING MINISTRIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>TABLE OF CONTENTS</b>	<b>PAGE</b>
Trustees Report	1
Independent Examiners Report	2
Statement of Financial Activities	3
Balance sheet	4
Notes to the Accounts	5-6

**FOR THE YEAR ENDED 31ST MARCH 2023**

**TRUSTEE REPORT**

The Trustee's present their report and the financial statements of the charity for the year ended 31 March 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Number: NIC100577

Registered Office:  
30 Finsbury Crescent  
Belfast  
Co. Antrim  
BT8 6GH

**TRUSTEES**

The trustees who served the charity during the year were:

Mr Derek Price  
Mrs Kathleen Lavery  
Dr Kelvin McCracken

**PRINCIPAL ACTIVITIES**

The charity provides a therapeutic approach to those with emotional needs using talking therapies. This includes listening, psycho-dynamic counselling, CBT and therapeutic pastoral approach to the needs of the client.

**STRUCTURE AND GOVERNANCE**

The charity is governed by a Trust Deed.

**FINANCIAL REVIEW**

The charity reports a surplus of £15,382 for the year, resulting in a increased reserve balance of £36,384. The total income increased significantly, primarily due to £23,500 of Grants being secured. Non Grant income increased by over 7% but our operational expenditure increased by 48%. The increased expenditure has been funded through significant grant awards and is primarily due to investing in operational staff and training costs. This investment has helped to maintain our core activities whilst also bringing additional volunteers on-board. The Trustees will continue to ensure that our reserves remain at a suitable level.

**ACHIEVEMENTS AND PERFORMANCE**

Throughout the past year we have maintained both client numbers and counselling hours. We are encouraged to have additional trainee counsellors join us. We have continued to revamp our Pastoral Ministry Training Manual so that it is ready for use when training courses start again.

**PLANS FOR FUTURE PERIODS**

TRM will continue to provide excellent services bringing a range of benefits to the public. These services are concentrated around our core counselling service providing both emotional and spiritual support to the public. In order to continue to help cover the operational costs in the future, we will, if necessary, look to continue to provide additional complementary educational services such as Pastoral Ministry Training. We will continue to utilise digital technology, carrying out on-line counselling via video platforms such as zoom. We also carried out in-person counselling in both Magherfelt and Greater Belfast. The Trustees and management will continue to monitor our income and expenditure ensuring a controlled level of reserves is maintained.

**RESPONSIBILITIES OF TRUSTEES**

The Trustees are responsible for the management and administration of the Trust, for directing the affairs of the Trust and ensuring that it delivers its charitable objects. The Trustees are also responsible for preparing the annual report and accounts. Trustees also ensure that the Trust is compliant with the rules of the Trust as set out in its governing document.

Signed on behalf of the Trustees on 25th January 2024 :-



D. Price



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### Independent examiner's report to the trustees of Times of Refreshing Ministries

I report on the accounts of the Trust for the year ended 31 March 2023, which are set on the following pages.

### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under Section 65 of the Charities Act
- To 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
- To state whether any particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters.

Signed: on behalf of O'Boyle Accounting  
Name and Position

*Gerry O'Boyle*  
Gerry O'Boyle, Director

Date: 24/1/2024



O'Boyle Accounting & Taxation Ltd

4 Bingham Street, Bangor, Co-Down, BT20-5DW | Phone: (028) 9146 9054 | E-mail: info@oboyleaccounting.com  
Website: www.oboyleaccounting.com | @oboyleaccounting



Directors: G. O'Boyle, L. Wright, M. O'Boyle. Company registered No. NI601180

Gerry O'Boyle ACMA. Over 30 years experience with small business. Licenced by CIMA to work in practice - certificate no. 00466





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**Independent examiner’s statement**

In connection with my examination, no matter has come to my attention:

Which, gives me reasonable cause to believe that in any material respect the requirements:

- That accounting records were not kept in accordance with section 63 of the Charities Act, and
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of the Charities Act
- That there is further information needed for a proper understanding of the accounts to be reached.

Signed: on behalf of O'Boyle Accounting ..... Date: 26/1/2024  
 Name and Position Gerry O'Boyle, Director



O'Boyle Accounting & Taxation Ltd

4 Bingham Street, Bangor, Co-Down, BT20-5DW | Phone: (028) 9146 9054 | E-mail: info@oboyleaccounting.com  
Website: www.oboyleaccounting.com | @oboyleaccounting



Directors: G. O'Boyle, L. Wright, M. O'Boyle. Company registered No. Ni601180  
Gerry O'Boyle ACMA. Over 30 years experience with small business. Licenced by CIMA to work in practice - certificate no. 00466

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR YEAR ENDED 31 MARCH 2023**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>Total</u>
	<u>2</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income		10,962	0	10,962	10,208
Activities for generating funds		3,801	0	3,801	3,488
Investment income		11	0	11	3
Other incoming resources		23,500	0	23,500	840
<b>TOTAL INCOMING RESOURCES</b>		<u>38,274</u>	<u>0</u>	<u>38,274</u>	<u>14,539</u>
<b>RESOURCES EXPENDED</b>	<b>3</b>				
Charitable activities		221	0	221	840
Governance costs		22,672	0	22,672	14,633
Other resources expended		0	0	0	0
<b>TOTAL RESOURCES EXPENDED</b>		<u>22,893</u>	<u>0</u>	<u>22,893</u>	<u>15,473</u>
<b>NET [OUTGOING] INCOMING RESOURCES FOR THE YEAR</b>		<u>15,382</u>	<u>0</u>	<u>15,382</u>	<u>-934</u>
<b>NET MOVEMENT IN FUNDS</b>		15,382	0	15,382	-934
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		21,002	0	21,002	21,936
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>36,384</u>	<u>0</u>	<u>36,384</u>	<u>21,002</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

**BALANCE SHEET AS AT 31 MARCH 2023**

		Unrestricted Funds	Restricted Funds	Total	Total
	Notes	2023	2023	2023	2022
<b>FIXED ASSETS</b>					
Tangible Assets	6	339	0	339	424
<b>CURRENT ASSETS</b>					
Debtors: Amounts due within 1 year		0	0	0	0
Cash at bank and in hand		36,145	0	36,145	20,678
		36,145	0	36,145	20,678
<b>CREDITORS:</b>					
Amounts falling due within one year	7	100	0	100	100
<b>NET CURRENT ASSETS</b>					
		36,045	0	36,045	20,578
<b>TOTAL ASSETS LESS CURENT LIABILITIES</b>					
		36,384	0	36,384	21,002
<b>FUNDS OF THE CHARITY</b>					
Unrestricted Funds		36,384	0	36,384	21,002
Restricted Income Funds		0	0	0	0
<b>TOTAL FUNDS</b>					
		36,384	0	36,384	21,002

These financial statements were approved by the Trustees on 1st December 2023.and signed on their behalf by:



D. Price  
Trustee

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**1 ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention

**Depreciation**

Office equipment is depreciated at 20% per annum on a reducing balance basis

**Donations**

Donations are included in full in the statement of financial activities when received

**Incoming resources**

All incoming resources are included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

2	ANALYSIS OF INCOMING RESOURCES	Unrestricted	Restricted	Total	Total
		Funds	Funds		
		2023	2023	2023	2022
		£	£	£	£
	<b>Voluntary income</b>				
	Gifts and donations	8,543	0	8,543	8,333
	Gift Aid	2,419	0	2,419	1,875
		<u>10,962</u>	<u>0</u>	<u>10,962</u>	<u>10,208</u>
	<b>Activities for generating funds</b>				
	Counselling	3,801	0	3,801	3,488
		<u>3,801</u>	<u>0</u>	<u>3,801</u>	<u>3,488</u>
	<b>Other incoming resources</b>				
	Grants	23,500	0	23,500	840
		<u>23,500</u>	<u>0</u>	<u>23,500</u>	<u>840</u>
3	ANALYSIS OF RESOURCES EXPENDED	Unrestricted	Restricted	Total	Total
		Funds	Funds		
		2023	2023	2023	2022
		£	£	£	£
	<b>Charitable activities</b>				
	Course costs	221	0	221	840
		<u>221</u>	<u>0</u>	<u>221</u>	<u>840</u>
	<b>Governance costs</b>				
	Salaries and national insurance	13,081	0	13,081	8,450
	Pension costs	949	0	949	0
	Training	1,446	0	1,446	0
	Professional Fees	314	0	314	211
	Office rent and service charges	3,422	0	3,422	3,640
	Heat and Light	261	0	261	194
	Stationery & printing	117	0	117	68
	Telephone & postage	113	0	113	90
	Miscellaneous	244	0	244	55
	Removals	0	0	0	270
	Insurance	434	0	434	217
	Subscriptions	350	0	350	365
	Travel and subsistence	571	0	571	272
	Computer and IT costs	1,198	0	1,198	597
	Depreciation	85	0	85	106
	Bank fees	88	0	88	98
		<u>22,672</u>	<u>0</u>	<u>22,672</u>	<u>14,633</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

	Unrestricted Funds	Restricted Funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
<b>4 PAID EMPLOYEES</b>				
Gross wages and benefits in kind including NIC'er	13,081	0	13,081	8,450
	<u>13,081</u>	<u>0</u>	<u>13,081</u>	<u>8,450</u>
The average number of full time equivalent employees in the year:				
Charitable Activities	1			
Governance	1			
<b>5 DONATIONS</b>				
	Unrestricted Funds	Restricted Funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>6 TANGIBLE ASSETS</b>		Office Equipment		
		£		
At 1st April 2022		14,527		
Additions		0		
Disposals		0		
At 31st March 2023		<u>14,527</u>		
<b>DEPRECIATION</b>				
At 1st April 2022		14,103		
Charge for the year		85		
Disposals		0		
At 31st March 2023		<u>14,188</u>		
<b>NET BOOK VALUE</b>				
At 31st March 2023		<u>339</u>		
At 31st March 2022		<u>424</u>		
		2023		2022
		£		£
<b>7 CREDITORS: Amounts falling due within one year</b>				
Accruals and deferred income		<u>100</u>		<u>100</u>
<b>8 RESTRICTED INCOME FUNDS</b>				
Funds held		<u>0</u>		

**Times of Refreshing Ministries Trust**

Northern Ireland - Charity number 100577

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# Annual report

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**FOR THE YEAR ENDED 31ST MARCH 2023**

**TRUSTEE REPORT**

The Trustee's present their report and the financial statements of the charity for the year ended 31 March 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Number: NIC100577

Registered Office:  
30 Finsbury Crescent  
Belfast  
Co. Antrim  
BT8 6GH

**TRUSTEES**

The trustees who served the charity during the year were:

Mr Derek Price  
Mrs Kathleen Lavery  
Dr Kelvin McCracken

**PRINCIPAL ACTIVITIES**

The charity provides a therapeutic approach to those with emotional needs using talking therapies. This includes listening, psycho-dynamic counselling, CBT and therapeutic pastoral approach to the needs of the client.

**STRUCTURE AND GOVERNANCE**

The charity is governed by a Trust Deed.

**FINANCIAL REVIEW**

The charity reports a surplus of £15,382 for the year, resulting in a increased reserve balance of £36,384. The total income increased significantly, primarily due to £23,500 of Grants being secured. Non Grant income increased by over 7% but our operational expenditure increased by 48%. The increased expenditure has been funded through significant grant awards and is primarily due to investing in operational staff and training costs. This investment has helped to maintain our core activities whilst also bringing additional volunteers on-board. The Trustees will continue to ensure that our reserves remain at a suitable level.

**ACHIEVEMENTS AND PERFORMANCE**

Throughout the past year we have maintained both client numbers and counselling hours. We are encouraged to have additional trainee counsellors join us. We have continued to revamp our Pastoral Ministry Training Manual so that it is ready for use when training courses start again.

**PLANS FOR FUTURE PERIODS**

TRM will continue to provide excellent services bringing a range of benefits to the public. These services are concentrated around our core counselling service providing both emotional and spiritual support to the public. In order to continue to help cover the operational costs in the future, we will, if necessary, look to continue to provide additional complementary educational services such as Pastoral Ministry Training. We will continue to utilise digital technology, carrying out on-line counselling via video platforms such as zoom. We also carried out in-person counselling in both Magherfelt and Greater Belfast. The Trustees and management will continue to monitor our income and expenditure ensuring a controlled level of reserves is maintained.

**RESPONSIBILITIES OF TRUSTEES**

The Trustees are responsible for the management and administration of the Trust, for directing the affairs of the Trust and ensuring that it delivers its charitable objects. The Trustees are also responsible for preparing the annual report and accounts. Trustees also ensure that the Trust is compliant with the rules of the Trust as set out in its governing document.

Signed on behalf of the Trustees on 25th January 2024 :-



D. Price

**Times of Refreshing Ministries Trust**

Northern Ireland - Charity number 100577

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# Annual return

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Delivering a personal service - because every business is unique  
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### Independent examiner's report to the trustees of Times of Refreshing Ministries

I report on the accounts of the Trust for the year ended 31 March 2023, which are set on the following pages.

### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under Section 65 of the Charities Act
- To 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
- To state whether any particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters.

Signed: on behalf of O'Boyle Accounting  
Name and Position

*Gerry O'Boyle*  
Gerry O'Boyle, Director

Date: 24/1/2024



O'Boyle Accounting & Taxation Ltd

4 Bingham Street, Bangor, Co-Down, BT20-5DW | Phone: (028) 9146 9054 | E-mail: info@oboyleaccounting.com  
Website: www.oboyleaccounting.com | @oboyleaccounting



Directors: G. O'Boyle, L. Wright, M. O'Boyle. Company registered No. NI601180

Gerry O'Boyle ACMA. Over 30 years experience with small business. Licenced by CIMA to work in practice - certificate no. 00466





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### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

Which, gives me reasonable cause to believe that in any material respect the requirements:

- That accounting records were not kept in accordance with section 63 of the Charities Act, and
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of the Charities Act
- That there is further information needed for a proper understanding of the accounts to be reached.

Signed: on behalf of O'Boyle Accounting

Name and Position

*[Signature]* Date: *26/1/2024*  
*Gerry O'Boyle, Director*



O'Boyle Accounting & Taxation Ltd

4 Bingham Street, Bangor, Co-Down, BT20-5DW | Phone: (028) 9146 9054 | E-mail: info@oboyleaccounting.com

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CIMA