

Penuel Children's Foundation

Northern Ireland · Charity number 101028

Details

Status	Received
Registered	2014-11-13
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	4 Willisfield Park Belfast Bt10 0ga BT10 0GA
Phone	02890126564
Email	info@penuelchildren.com
Website	www.penuelchildren.com

Activities

Purposes: The Objects of the Charity are for the public benefit and are restricted to the following:- The relief of poverty and hardship among children and those who care for them living in such parts of the world by the provision of education, health, food, shelter and other such charitable services as the trustees may from time to time deem appropriate.”

What the charity does: The prevention or relief of poverty,The advancement of education,The advancement of health or the saving of lives,The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Accommodation/housing,Counselling/support,Overseas aid/famine relief,Relief of poverty,Welfare/benevolent

Who the charity helps: Carers,Children (5-13 year olds),Homelessness,Overseas/developing countries,Parents,Preschool (0-5 year olds),Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-18	£43,303	£28,670	£0	0

Trustees

Name	Role	Appointed
Dr Peter O'halloran Phd, Msc, Mth		
Miss Alison Templeton		
Mr Alexander Mosley		
Mr Gunther Storbeck		
Mr Richard Cathcart		
Mrs Claire Gonzalez		
Mrs Keely Mosley		

Penuel Children's Foundation

Northern Ireland - Charity number 101028

Accounts

Penuel Children's Foundation

Accounts

for the year ended 18 October 2025

Charity number 101028

Penuel Children's Foundation

**Statement of Financial Activities (Including Summary Income and Expenditure Account)
for the year ended 18 October 2025**

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2025	2025	2025	2024
Income from:	Notes	£	£	£	£
Donation income	2	43,303	-	43,303	30,733
Total income		<u>43,303</u>	<u>-</u>	<u>43,303</u>	<u>30,733</u>
Expenditure on:					
Charitable activities	2	(26,896)	-	(26,896)	(48,963)
Costs of governance	2	(1,774)	-	(1,774)	(611)
Total expenditure		<u>(28,670)</u>	<u>-</u>	<u>(28,670)</u>	<u>(49,574)</u>
Net income before transfers		<u>14,633</u>	<u>-</u>	<u>14,633</u>	<u>(18,841)</u>
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming resources		<u>14,633</u>	<u>-</u>	<u>14,633</u>	<u>(18,841)</u>
Fund balances brought forward	2	7,953	-	7,953	26,794
Fund balances carried forward	2	<u>22,586</u>	<u>-</u>	<u>22,586</u>	<u>7,953</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

Penuel Children's Foundation

**Balance sheet
as at 18 October 2025**

		2025		2024	
	Notes	£	£	£	£
Current assets					
Cash at bank and in hand		22,586		7,953	
		<u>22,586</u>		<u>7,953</u>	
Net current assets			<u>22,586</u>		<u>7,953</u>
Net assets			<u>22,586</u>		<u>7,953</u>
Capital and reserves					
Unrestricted funds	2		<u>22,586</u>		<u>7,953</u>
General funds			<u>22,586</u>		<u>7,953</u>

The financial statements were approved by the Trustees on 24 November 2025 and authorised for issue.

Trustee

Penuel Children's Foundation
Notes to the financial statements
for the year ended 18 October 2025

..... continued

1. Accounting policies

1.1. Basis of preparation

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association and "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 published in October 2019". The charity is a Public Benefit Entity as defined by FRS 102.

1.2. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

1.3. Resources

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.

Donations are included as income when they are received. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Penuel Children's Foundation

**Notes to the financial statements
for the year ended 18 October 2025**

..... continued

2. Programme Funds:

	Balance 19 October 2024	Incoming Resources	Outgoing Resources	Transfers	Balance 18 October 2025
Funds					
Mihlali	4,212	30,594	(16,318)	(10,596)	7,892
Starfish	3,741	12,709	(12,352)	10,596	14,694
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	<u>7,953</u>	<u>43,303</u>	<u>(28,670)</u>	<u>-</u>	<u>22,586</u>

Penuel Children's Foundation

Northern Ireland - Charity number 101028

Accounts

Penuel Children's Foundation
Accounts
for the year ended 18 October 2024
Charity number 101028

Penuel Children's Foundation

**Statement of Financial Activities (Including Summary Income and Expenditure Account)
for the year ended 18 October 2024**

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2024	2024	2024	2023
Income from:	Notes	£	£	£	£
Donation income	2	30,733	-	30,733	19,776
Total income		<u>30,733</u>	<u>-</u>	<u>30,733</u>	<u>19,776</u>
Expenditure on:					
Charitable activities	2	(48,060)	-	(48,060)	(10,372)
Costs of governance	2	(1,514)	-	(1,514)	(1,144)
Total expenditure		<u>(49,574)</u>	<u>-</u>	<u>(49,574)</u>	<u>(11,516)</u>
Net income before transfers		<u>(18,841)</u>	<u>-</u>	<u>(18,841)</u>	<u>8,260</u>
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming resources		<u>(18,841)</u>	<u>-</u>	<u>(18,841)</u>	<u>8,260</u>
Fund balances brought forward	2	26,794	-	26,794	18,534
Fund balances carried forward	2	<u>7,953</u>	<u>-</u>	<u>7,953</u>	<u>26,794</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

Penuel Children's Foundation

**Balance sheet
as at 18 October 2024**

		2024		2023	
Notes	£	£	£	£	
Current assets					
Cash at bank and in hand		<u>7,953</u>		<u>26,794</u>	
		7,953		26,794	
Net current assets			<u>7,953</u>	<u>26,794</u>	
Net assets			<u>7,953</u>	<u>26,794</u>	
Capital and reserves					
Unrestricted funds	2		<u>7,953</u>	<u>26,794</u>	
General funds			<u>7,953</u>	<u>26,794</u>	

The financial statements were approved by the Trustees on 11 December 2024 and authorised for issue.

Trustee

Penuel Children's Foundation
Notes to the financial statements
for the year ended 18 October 2024

..... continued

1. Accounting policies

1.1. Basis of preparation

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association and "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 published in October 2019". The charity is a Public Benefit Entity as defined by FRS 102.

1.2. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

1.3. Resources

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.

Donations are included as income when they are received. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Penuel Children's Foundation

**Notes to the financial statements
for the year ended 18 October 2024**

..... continued

2. Programme Funds:

	Balance 19 October 2023	Incoming Resources	Outgoing Resources	Transfers	Balance 18 October 2024
Funds					
Mihlali	26,047	20,506	(42,341)	-	4,212
Starfish	747	10,227	(7,233)	-	3,741
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	<u>26,794</u>	<u>30,733</u>	<u>(49,574)</u>	<u>-</u>	<u>7,953</u>

Penuel Children's Foundation

Northern Ireland - Charity number 101028

Annual report



29 January 2025

Trustee annual report

Reporting period: October 2023 to October 2024.

Overview

Penuel Children's Foundation (<https://www.penuelchildren.com/>) is a charity registered with the Charity Commission for Northern Ireland (registered charity number 101028). Since 2013 we have been working to relieve poverty and hardship among children by providing education, healthcare, food, and shelter. We also promote the health and wellbeing of those who care for vulnerable children, especially fostering and adoptive families.

We have done this through our support for two projects: **Mihlali Children's Haven in Port Elizabeth, South Africa**, and **Starfish Soul Care**, a project that provides physical, emotional and spiritual rest, support and nurture for foster and adoptive families based in Northern Ireland.

People donating to Penuel Children's Foundation can now choose to give to our general fund or earmark the funds for either Mihlali Children's Haven or Starfish Soul Care. Of course, all funds already donated for Mihlali will continue be used for that purpose.

Below, we set out the work completed by Mihlali Children's Haven and then by Starfish Soul Care.

Mihlali Children's Haven

We continue to support the work of Mihlali Children's Haven in Port Elizabeth, South Africa. This is a family-centred haven for children who have been orphaned, and those from backgrounds of abuse, abandonment or neglect – often with long-term physical or emotional difficulties. Working hand in hand with the South African Department of Social Development (SADSD), and other child protection organisations, the haven welcomes, loves and cares for each child until they are safely established in a family or other place of long-term care. Mihlali have extended their work to support women referred by social services with crisis pregnancies, providing temporary support and accommodation (in 'Sharon's House') until mother and child were able to return to the community. Local oversight is provided by Penuel Children's Foundation South Africa, a registered Nonprofit Organisation (181- 800 NPO) and Public Benefit Organisation (REF: 930050398).

As an example of the work of Mihlali Children's Haven, we report on their activity from October 2023 to October 2024.

Children's work

Mihlali provided 24/7 temporary safe care (emergency care due to children being abused/abandoned/neglected) for 14 children, from new-born up to three-and-a-half years. Of these children:

- Two received antiretroviral drugs as prophylaxis for HIV.
- Fourteen were vaccinated against potentially life-threatening illnesses such as tuberculosis, polio, hepatitis and measles.
- One received speech therapy for delayed speech.
- One was fitted with spectacles after visits & a diagnosis from an ophthalmologist.
- One was monitored and treated for a heart condition
- Several were treated for skin conditions

Over the reporting period nine children were adopted, with two further children now in foster care with a view to adoption.

Staff

Mihlali has provided long-term employment for five local staff members (one reaching ten years with Mihlali in 2024). All staff received in-house training, including a first-aid course tailored to the needs of children in the Haven.

Starfish Soul Care

Starfish Soul Care became an official project of Penuel Children's foundation in December 2022 and had a public launch in Belfast in November 2023. Finance and governance are managed by the Penuel Trustee Board.

Starfish exists to provide physical, emotional and spiritual, rest, support and nurture to foster and adoptive families. Starfish provides 'soul care' retreats including day retreats and residential weekends for families in Northern Ireland. Retreats are bespoke and therapeutic with the hope that all foster and adoptive families feel welcome and included, whatever their make-up and wherever they are on their journey. We operate from an inter-denominational Christian ethos but families from all religious backgrounds (or none) are welcomed. Starfish Soul Care became an official project of Penuel Children's foundation in Dec 2022 and had a public launch in Belfast in November 2023.

As an example of the work of Starfish Soul Care, we report on their activity from October 2023 to October 2024.

Over this period, Starfish provided one full weekend residential, two social events for foster and adoptive families, and two therapeutic family soul care day retreats, with locations in Downpatrick, Ballycastle, North Down, and Belfast.

Staffing/volunteers

Starfish soul care is 100% volunteer-run, with support from a team of more than 20 volunteers throughout the year. Penuel Trustees Alex and Keely Mosley take the lead

facilitator roles. They are both professionally trained and qualified therapists and foster carers and adopters themselves, with over 20 years of experience working with vulnerable children, young people and the families who care for them.

This year, Alex and Keely have formed a small team to provide ongoing support for families between events. This team meet weekly to consider the needs of families and offer support between transitions and times of crisis.

November 2023: Starfish official launch

This public event (kindly hosted by Belfast City Vineyard Church) was attended by 155 people, including adoptive and foster families, health and social care professionals, supporters and those interested in the services offered by Starfish. We also created an exhibition space for a range of fellow providers and charities working with foster and adoptive families in NI.

December 2023: Starfish at Christmas - themed social event

This event, on the campus of the Belfast School of Theology in Dunmurry, was attended by 12 families, comprising 22 adult foster carers/adoptive parents, and 20 children (0-10) and eight youth.

March 2024: Therapeutic soul care retreat

This one-day retreat (kindly hosted by Journey Church Downpatrick) was attended by 16 families, comprising 25 adult foster carers/adoptive parents, 22 children (age 0-10), and 17 youth.

May 2024: Full Weekend Soul Care Residential Retreat

This weekend at the Corrymeela Ballycastle Centre was attended by 13 families comprising 22 adult foster carers/adoptive parents, 21 children (age 0-10), and nine youth.

July 2024: Starfish Summer Social

This event in Crawfordsburn Country Park, County Down, was attended by 12 Families comprising 15 adult foster carers/adoptive parents, 17 children (age 0-10), and six youth.

Penuel Children's Foundation

Northern Ireland - Charity number 101028

Annual return

Independent examiner's report to the charity trustees of Penue! Children's Foundation

I report on the accounts of the trust for the year ended 18th October 2024

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

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Richard McClay (FCA)

For and behalf of MTS Chartered Accountants

1 Lanyon Quay

Belfast

BT1 3LG

Date: 11th December 2024

Penuel Children's Foundation

Northern Ireland - Charity number 101028

Accounts

Statement of Financial Activities (Including Summary Income and Expenditure Account)
for the year ended 18 October 2023

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2023	2023	2023	2022
	Notes	£	£	£	£
Income from:					
Donation income		19,776	-	19,776	29,263
Total income		<u>19,776</u>	<u>-</u>	<u>19,776</u>	<u>29,263</u>
Expenditure on:					
Charitable activities- donations		(10,000)	-	(10,000)	(34,662)
Costs of governance		(1,516)	-	(1,516)	(91)
Total expenditure		<u>(11,516)</u>	<u>-</u>	<u>(11,516)</u>	<u>(34,753)</u>
Net income before transfers		<u>8,260</u>	<u>-</u>	<u>8,260</u>	<u>(5,490)</u>
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming resources		<u>8,260</u>	<u>-</u>	<u>8,260</u>	<u>(5,490)</u>
Fund balances brought forward		18,534	-	18,534	24,024
Fund balances carried forward		<u>26,794</u>	<u>-</u>	<u>26,794</u>	<u>18,534</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

Penuel Children's Foundation

Northern Ireland - Charity number 101028

Annual report



14th August 2024

Trustee annual report

Reporting period: October 2022 to October 2023.

Overview

Penuel Children's Foundation (<https://www.penuelchildren.com/>) is a charity registered with the Charity Commission for Northern Ireland (registered charity number 101028). Since 2013 we have been working to relieve poverty and hardship among children by providing education, healthcare, food, and shelter.

We have done this principally through our support for Mhlali Children's Haven in Port Elizabeth, South Africa. However, in recent months we have also been supporting the work of 'Starfish Soul Care', a project started by two of Penuel's Trustees to provide physical, emotional and spiritual rest, support and nurture for foster and adoptive families based in Northern Ireland. Accordingly, with the consent of the Charity Commission, we have amended the Charity's trust deed to allow the promotion of health and wellbeing not only for children but for those who care for them, through retreats and therapeutic services for families.

People donating to Penuel Children's Foundation can now choose to give to our general fund, or earmark the funds for either Mhlali Children's Haven or Starfish Soul Care. Of course, all funds already donated for Mhlali will continue be used for that purpose.

Below, we set out the work completed by Mhlali Children's Haven and then by Starfish Soul Care.

Mhlali Children's Haven

We continue to support the work of Mhlali Children's Haven in Port Elizabeth, South Africa. This is a family-centred haven for children who have been orphaned, and those from backgrounds of abuse, abandonment or neglect – often with long-term physical or emotional difficulties. Working hand in hand with the South African Department of Social Development (SADSD), and other child protection organisations, the haven welcomes, loves and cares for each child until they are safely established in a family or other place of long-term care. Mhlali have extended their work to support women referred by social services with crisis pregnancies, providing temporary support and accommodation (in 'Sharon's House') until mother and child were able to return to the community. Local oversight is provided by Penuel

Children's Foundation South Africa, a registered Nonprofit Organisation (181- 800 NPO) and Public Benefit Organisation (REF: 930050398).

As an example of the work of Mhlali Children's Haven, we report on their activity from October 2022 to October 2023.

Children's work

Mhlali provided 24/7 temporary safe care (emergency care due to children being abused/abandoned/neglected) for 14 children, from new-born up to two years. Of these children:

- Ten received antiretroviral drugs as prophylaxis for HIV.
- Fourteen were vaccinated.
- Five were treated for malnutrition.
- Two received physiotherapy for suspected cerebral palsy.

Over the reporting period five children were adopted, one child was placed with a longer-term foster family and, in partnership with SADSD, one child was reunited with their family. Very sadly, one child passed away with sudden infant death syndrome. This distressing event was formally investigated by the coroner and the ACVV Child Protection Agency and the death recorded as natural and unavoidable. Although staff and management were commended for their rapid and appropriate response, Mhlali carried out an internal audit and as a result, all staff and management attended a first responder course that was specifically tailored to their needs.

Sharon's house

Sharon's House provided care for 16 women with crisis pregnancies, nine of whom had suffered gender-based violence. Over the reporting period 16 mothers gave birth, with eleven babies remaining with their biological mother, and five babies consented for adoption, in cooperation with SADSD. However, despite this good work, the Covid Pandemic caused disruption to the partnerships we had in place for aftercare for mothers and their children, so we have reluctantly closed Sharon's House for the foreseeable future.

Staff

Mhlali employed six local staff members, all of whom received in-house training. One staff member was made redundant due to the closer of Sharon's House but we were able to secure comparable work in a local NGO for this staff member.

Starfish Soul Care

Starfish Soul Care began as a pilot project in April 2022, aiming to provide physical, emotional and spiritual, rest, support and nurture to foster and adoptive families. Starfish provides 'soul care' retreats including day retreats and residential weekends for families in Northern Ireland. Retreats are bespoke and therapeutic with the hope that all foster and adoptive families feel welcome and included, whatever their make-up and wherever they are on their journey. We operate from an inter-denominational Christian ethos but families from all religious backgrounds (or none) are welcomed. Starfish Soul Care became an official

project of Penuel Children's foundation in Dec 2022 and had a public launch in Belfast in November 2023.

As an example of the work of Starfish Soul Care, we report on their activity from October 2022 to October 2023.

Over this period, Starfish provided one full weekend residential, two social events for foster and adoptive families, and two therapeutic family soul care day retreats, with locations in Castlewellan, Comber, Limavady, and Belfast. Total attendance comprised 87 adult foster carers/adoptive parents, 76 children (age 0-10), and 29 youth.

October 2022: Therapeutic residential weekend

This weekend was attended by 14 families comprising 23 adult foster carers/adoptive parents, 23 children (age 0-10), and six youth.

December 2022: Nativity themed social at a local farm

This was attended by nine families, comprising 14 adult foster carers/adoptive parents, 14 children (age 0-10), and three youth.

February 2023: Therapeutic soul care retreat

This was attended by seven families, comprising 14 adult foster carers/adoptive parents, 11 children (age 0-10), and seven youth.

July 2023: Therapeutic soul care retreat

This was attended by 11 families, comprising 23 adult foster carers/adoptive parents, 23 children (age 0-10), and six youth.

Staffing/volunteers

Starfish soul care is 100% volunteer-run, with support from 25 volunteers throughout the year. Penuel Trustees Alex and Keely Mosley take the lead facilitator roles. They are both professionally trained and qualified therapists and foster carers and adopters themselves with over 20 years of experience working with vulnerable children, young people and the families who care for them. Finance and governance are managed by the Penuel Trustee Board.

Penuel Children's Foundation

Northern Ireland - Charity number 101028

Annual return

Independent examiner's report to the charity trustees of Penuel Children's Foundation

I report on the accounts of the trust for the year ended 18th October 2023

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

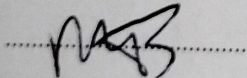
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Richard McClay (FCA)

For and behalf of MTS Chartered Accountants

1 Lanyon Quay

Belfast

BT1 3LG

Date: 31 July 2024