

# LIFT - Labour In Faith and Trust

Northern Ireland · Charity number 101657

## Details

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**Status** Received

**Registered** 2015-05-19

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

## Contact

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**Address** 170 Ballysillan Road  
Belfast  
Northern Ireland  
Bt14 7qr  
BT14 7QR

**Phone** 02890593282

**Email** [info@liftni.org](mailto:info@liftni.org)

**Website** [www.liftni.org](http://www.liftni.org)

## Activities

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**Purposes:** The Association is established to advance “the Christian Faith” in mainly third world countries. The aims being as follows: 3.1 To provide practical assistance/support to missionaries/missionary organisations with the intention of relieving poverty, disability, sickness and by the advancement of education. 3.2 To establish/assist with Church planting and associated buildings ie, schools, medical buildings, board accommodation etc. in the areas of benefit.

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

**How the charity works:** Education/training, Medical/health/sickness, Relief of poverty, Religious activities, Volunteer development

**Who the charity helps:** Addictions (drug/solvent/alcohol abuse), Children (5-13 year olds), Ethnic minorities, Homelessness, Men, Overseas/developing countries, Parents, Physical disabilities, Preschool (0-5 year olds), Specific areas of deprivation, Volunteers, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£335,476	£381,915	£-6,333	14

## Trustees

Name	Role	Appointed
Gary Moore		
Ian Little		
Jim Mcilwaine		
Miss Elizabeth Mcclean		
Mr Sandy Cranston		
Walter Maguire		

**LIFT - Labour In Faith and Trust**

Northern Ireland - Charity number 101657

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# Accounts

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**Lift - Labour In Faith And Trust**

**Statement of Financial Activities (Including Summary Income and Expenditure Account)  
for the year ended 31 March 2025**

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2025	2025	2025	2024
		£	£	£	£
<b>Income from:</b>	Notes				
Charitable income	2	335,476	-	335,476	338,579
<b>Total income</b>		<u>335,476</u>	<u>-</u>	<u>335,476</u>	<u>338,579</u>
<b>Expenditure on:</b>					
Charitable activities	3	(381,915)	-	(381,915)	(361,166)
<b>Total expenditure</b>		<u>(381,915)</u>	<u>-</u>	<u>(381,915)</u>	<u>(361,166)</u>
<b>Net income before transfers</b>		<u>(46,439)</u>	<u>-</u>	<u>(46,439)</u>	<u>(22,587)</u>
<b>Transfer between funds</b>		-	-	-	-
<b>Net incoming resources</b>		<u>(46,439)</u>	<u>-</u>	<u>(46,439)</u>	<u>(22,587)</u>
Fund balances brought forward		<u>100,130</u>	<u>-</u>	<u>100,130</u>	<u>122,717</u>
<b>Fund balances carried forward</b>		<u><u>53,691</u></u>	<u><u>-</u></u>	<u><u>53,691</u></u>	<u><u>100,130</u></u>

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

**The notes on pages 6 to 9 form an integral part of these financial statements.**

**Lift - Labour In Faith And Trust**

**Balance sheet  
as at 31 March 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		15,145		-
<b>Current assets</b>					
Cash at bank and in hand		44,879		108,754	
		<u>44,879</u>		<u>108,754</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(6,333)</u>		<u>(8,624)</u>	
<b>Net current assets</b>			38,546		100,130
<b>Net assets</b>			<u>53,691</u>		<u>100,130</u>
<b>Capital and reserves</b>					
Unrestricted funds			53,691		100,130
<b>General funds</b>			<u>53,691</u>		<u>100,130</u>

The financial statements were approved by the Board on 5 November 2025 and signed and approved for issue on its behalf by

  
Walter Maguire  
Trustee

The notes on pages 6 to 9 form an integral part of these financial statements.

## **Lift - Labour In Faith And Trust**

### **Notes to the financial statements for the year ended 31 March 2025**

#### **1. Accounting policies**

##### **1.1. Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102.

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **1.2. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over 25 years
Computers	-	25% reducing balance

##### **1.3. 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

## Lift - Labour In Faith And Trust

### Notes to the financial statements for the year ended 31 March 2025

..... continued

#### 1.4. 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.

2. Charitable income	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donations and grants	143,917	-	143,917	146,355
Cafe income	191,396	-	191,396	192,006
Bank interest	163	-	163	218
	<u>335,476</u>	<u>-</u>	<u>335,476</u>	<u>338,579</u>

**Lift - Labour In Faith And Trust**

**Notes to the financial statements  
for the year ended 31 March 2025**

..... continued

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
<b>3. Total resources expended</b>				
<b>Costs directly allocated to charitable activities</b>				
Staff and pension costs	159,700	-	159,700	143,565
Redundancy costs	-	-	-	3,500
Project costs	43,358	-	43,358	46,104
Madagascar expenses	59,653	-	59,653	49,346
Cafe direct costs	70,319	-	70,319	70,986
Insurance	7,312	-	7,312	4,645
Light and heat	10,712	-	10,712	18,447
Repairs and service	3,290	-	3,290	2,072
Printing, postage and stationery	11,044	-	11,044	5,596
Telephone	2,324	-	2,324	2,344
Bank fees	414	-	414	417
General expenses	13,789	-	13,789	4,104
Charitable donations	-	-	-	10,040
	<u>381,915</u>	<u>-</u>	<u>381,915</u>	<u>361,166</u>

**4. Taxation**

No liability to UK corporation tax arises on ordinary activities for the year. The Company is a registered charity .

**5. Tangible fixed assets**

	Vehicle £	Total £
<b>Cost</b>		
Additions	15,145	15,145
At 31 March 2025	<u>15,145</u>	<u>15,145</u>
<b>Net book values</b>		
At 31 March 2025	<u>15,145</u>	<u>15,145</u>

**Lift - Labour In Faith And Trust**

**Notes to the financial statements  
for the year ended 31 March 2025**

..... continued

<b>6. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
VAT	6,333	6,802
Accruals	-	1,822
	<u>6,333</u>	<u>8,624</u>
	<u><u>6,333</u></u>	<u><u>8,624</u></u>
 <b>7. Analysis of net assets between funds</b>	 <b>Unrestricted reserve</b>	
	<b>fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
 <b>Fund Balances at 31 March 2025 represented by:</b>		
Tangible fixed assets	15,145	15,145
Current assets	44,879	44,879
Current liabilities	(6,333)	(6,333)
<b>Total net assets</b>	<u>53,691</u>	<u>53,691</u>
	<u><u>53,691</u></u>	<u><u>53,691</u></u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

**LIFT - Labour In Faith and Trust**

Northern Ireland - Charity number 101657

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# Accounts

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**Lift - Labour In Faith And Trust**

**Statement of Financial Activities (Including Summary Income and Expenditure Account)  
for the year ended 31 March 2024**

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2024	2024	2024	2023
		£	£	£	£
<b>Income from:</b>	<b>Notes</b>				
Charitable income	2	338,579	-	338,579	292,014
<b>Total income</b>		<u>338,579</u>	<u>-</u>	<u>338,579</u>	<u>292,014</u>
<b>Expenditure on:</b>					
Charitable activities	3	(361,166)	-	(361,166)	(323,146)
<b>Total expenditure</b>		<u>(361,166)</u>	<u>-</u>	<u>(361,166)</u>	<u>(323,146)</u>
<b>Net income before transfers</b>		<u>(22,587)</u>	<u>-</u>	<u>(22,587)</u>	<u>(31,132)</u>
<b>Transfer between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net incoming resources</b>		<u>(22,587)</u>	<u>-</u>	<u>(22,587)</u>	<u>(31,132)</u>
Fund balances brought forward		122,717	-	122,717	153,849
<b>Fund balances carried forward</b>		<u>100,130</u>	<u>-</u>	<u>100,130</u>	<u>122,717</u>

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

**The notes on pages 6 to 8 form an integral part of these financial statements.**

**Lift - Labour In Faith And Trust**

**Balance sheet  
as at 31 March 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		108,754		128,750	
		108,754		128,750	
<b>Creditors: amounts falling due within one year</b>	4	(8,624)		(6,033)	
<b>Net current assets</b>			100,130		122,717
<b>Net assets</b>			100,130		122,717
<b>Capital and reserves</b>					
Unrestricted funds			100,130		122,717
<b>General funds</b>			100,130		122,717

The financial statements were approved by the Board on 13 November 2024 and signed and approved for issue on its behalf by

**Walter Maguire  
Trustee**

**The notes on pages 6 to 8 form an integral part of these financial statements.**

## Lift - Labour In Faith And Trust

### Notes to the financial statements for the year ended 31 March 2024

#### 1. Accounting policies

##### 1.1. Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102.

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### 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.

**Lift - Labour In Faith And Trust**

**Notes to the financial statements  
for the year ended 31 March 2024**

..... continued

<b>2. Charitable income</b>	<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations and grants	146,355	-	146,355	128,654
Cafe income	192,006	-	192,006	163,142
Bank interest	218	-	218	218
	<u>338,579</u>	<u>-</u>	<u>338,579</u>	<u>292,014</u>
	<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>3. Total resources expended</b>				
<b>Costs directly allocated to charitable activities</b>				
Staff and pension costs	143,565	-	143,565	144,196
Redundancy costs	3,500	-	3,500	-
Project costs	46,104	-	46,104	42,496
Madagascar expenses	49,346	-	49,346	32,874
Cafe direct costs	70,986	-	70,986	62,966
Insurance	4,645	-	4,645	5,057
Light and heat	18,447	-	18,447	11,107
Repairs and service	2,072	-	2,072	2,151
Printing, postage and stationery	5,596	-	5,596	4,379
Telephone	2,344	-	2,344	2,685
Bank fees	417	-	417	450
General expenses	4,104	-	4,104	8,715
Charitable donations	10,040	-	10,040	6,070
	<u>361,166</u>	<u>-</u>	<u>361,166</u>	<u>323,146</u>

**Lift - Labour In Faith And Trust**

**Notes to the financial statements  
for the year ended 31 March 2024**

..... continued

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>4. Creditors: amounts falling due within one year</b>		
VAT	6,802	6,033
Accruals	1,822	-
	<u>8,624</u>	<u>6,033</u>
<b>5. Analysis of net assets between funds</b>	<b>Unrestricted reserve fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Fund Balances at 31 March 2024 represented by:</b>		
Current assets	108,754	108,754
Current liabilities	(8,624)	(8,624)
<b>Total net assets</b>	<u>100,130</u>	<u>100,130</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

**LIFT - Labour In Faith and Trust**

Northern Ireland - Charity number 101657

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# Annual report

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## **Lift - Labour In Faith And Trust**

### **Trustees Report for the year ended 31 March 2024**

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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.

#### **Reference and Administrative Details**

NI Charity Number:101657

Inland Revenue Tax Ref. Number: XR33382

Principal Office: 170 Ballysillan Road, Belfast BT14 7QR Northern Ireland

#### **Trustees**

The Trustees who served during the year were as follows

Thomas Gary Moore (Chairperson)

Samuel Walter Maguire (Treasurer)

Elizabeth McClean (Secretary)

Thomas Alexander Cranston (Vice Chairperson)

#### **Objectives and activities**

The objects for which the charity is established are:

- to advance "the Christian Faith" and help relieve poverty, disability, sickness, and advance education anywhere in the world -

#### **Achievements and performance**

During the financial year 1st April 2023 to 31st March 2024 LIFT completed 9 projects, in Northern Ireland, Colombia, Madagascar, Zambia, Poland, Israel x 2 and Malawi.

In total 42 volunteers served on LIFT teams during this financial year of which 38 lived in Northern Ireland, 3 lived in Republic of Ireland and 1 lived in Scotland. This included 5 first time volunteers.

Although we were not back to pre-covid levels, the number of projects completed and the number of volunteers significantly increased on the previous year and the trustees see this trend continuing.

We continued to have 1 nurse (Louise Little) in Madagascar on a long term work placement to a hospital in Mandritsara. However, Louise has decided to move to another mission agency which was more suited for long term mission.

## **Lift - Labour In Faith And Trust**

### **Trustees Report for the year ended 31 March 2024**

The objects of LIFT, as contained in its constitution, to advance "the Christian Faith" and help relieve poverty, disability, sickness, and advance education in the world, were achieved in all our projects and at the Mandritsara hospital.

LIFT does not aim to profit financially from projects, the money volunteers donate is used directly to cover most of the costs associated with the projects.

LIFT continues to carry out deputation work in churches and with other interested groups and we have exhibited at many conventions.

LIFT continues to co-operate with other like-minded organisations through membership of MAP (Mission Agencies Partnership) and Global Connections.

The Trustees recognise that our overall income and Gift Aid claim have been reduced and are not yet at pre-Covid levels, however they continue to improve. Regular donations from financial supporters via standing orders have remained mostly unchanged.

Our core activities remain the recruiting of volunteers and sending teams to carry our stated mission. The Seed and Bean Coffee House has continued to serve its purpose very well as an outreach into the local community. The additional income from the profits generated will be used directly by LIFT to advance its work.

The Trustees remain committed to the work and development of LIFT and the advancement of Christ's Kingdom.

#### **The Seed and Bean Coffee House**

The Seed and Bean Coffee House continued to serve its purpose as a Christian outreach into the local community and returned a financial profit which will be used directly by LIFT to further its work. It employed 15 full and part time staff. During the year the Manager and Chef left our employment, the Trustees would like to thank Susan Clarke and William Parker for their service. We decided to amalgamate the role of the Manager and Chef into one post with Katie Purvis taking on the role.

The Trustees remain committed to the work and development of LIFT and the advancement of Christ's Kingdom.

#### **Financial review**

During the year the Charity maintained sound financial reserves.

This report was approved by the Board on 13 November 2024 and signed on its behalf by

**Gary Moore**  
**Chairperson of Trustees**

**LIFT - Labour In Faith and Trust**

Northern Ireland - Charity number 101657

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# Annual return

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**Independent examiner's report to the members of  
Lift - Labour In Faith And Trust**

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

**Respective responsibilities of the 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 (Northern Ireland) 2008;
- 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; and
- 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. 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 includes 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 on behalf of McCreery Turkington Stockman LTD**

**1 Lanyon Quay  
Belfast  
BT1 3LG**

**13 November 2024**

**LIFT - Labour In Faith and Trust**

Northern Ireland - Charity number 101657

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# Accounts

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**Lift - Labour In Faith And Trust**

**Statement of Financial Activities (Including Summary Income and Expenditure Account)  
for the year ended 31 March 2023**

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2023	2023	2023	2022
		£	£	£	£
<b>Income from:</b>	<b>Notes</b>				
Charitable income	2	292,014	-	292,014	304,642
<b>Total income</b>		<u>292,014</u>	<u>-</u>	<u>292,014</u>	<u>304,642</u>
 <b>Expenditure on:</b>					
Charitable activities	3	(323,146)	-	(323,146)	(287,137)
<b>Total expenditure</b>		<u>(323,146)</u>	<u>-</u>	<u>(323,146)</u>	<u>(287,137)</u>
 <b>Net income before transfers</b>		<u>(31,132)</u>	<u>-</u>	<u>(31,132)</u>	<u>17,505</u>
 <b>Transfer between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Net incoming resources</b>		<u>(31,132)</u>	<u>-</u>	<u>(31,132)</u>	<u>17,505</u>
 <b>Fund balances brought forward</b>		<u>153,849</u>	<u>-</u>	<u>153,849</u>	<u>136,344</u>
<b>Fund balances carried forward</b>		<u>122,717</u>	<u>-</u>	<u>122,717</u>	<u>153,849</u>

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

**The notes on pages 6 to 8 form an integral part of these financial statements.**

## Lift - Labour In Faith And Trust

### Balance sheet as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		128,750		157,197	
		<u>128,750</u>		<u>157,197</u>	
<b>Creditors: amounts falling due within one year</b>	4	(6,033)		(3,348)	
<b>Net current assets</b>			122,717		153,849
<b>Net assets</b>			<u>122,717</u>		<u>153,849</u>
<b>Capital and reserves</b>					
Unrestricted funds			122,717		153,849
<b>General funds</b>			<u>122,717</u>		<u>153,849</u>

The financial statements were approved by the Board on 20 November 2023 and signed and approved for issue on its behalf by

**Walter Maguire**  
Trustee

The notes on pages 6 to 8 form an integral part of these financial statements.

## Lift - Labour In Faith And Trust

### Notes to the financial statements for the year ended 31 March 2023

#### 1. Accounting policies

##### 1.1. Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102.

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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.

**Lift - Labour In Faith And Trust**

**Notes to the financial statements  
for the year ended 31 March 2023**

..... continued

<b>2. Charitable income</b>	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations and grants	128,654	-	128,654	142,352
Cafe income	163,142	-	163,142	130,053
Bank interest	218	-	218	274
HMRC Grants	-	-	-	31,963
	<u>292,014</u>	<u>-</u>	<u>292,014</u>	<u>304,642</u>

<b>3. Total resources expended</b>	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Costs directly allocated to charitable activities</b>				
Staff and pension costs	144,196	-	144,196	119,243
Project costs	42,496	-	42,496	13,067
Madagascar expenses	32,874	-	32,874	34,876
Cafe direct costs	62,966	-	62,966	52,894
Insurance	5,057	-	5,057	2,220
Light and heat	11,107	-	11,107	6,787
Repairs and service	2,151	-	2,151	3,674
Printing, postage and stationery	4,379	-	4,379	4,261
Telephone	2,685	-	2,685	2,369
Bank fees	450	-	450	260
General expenses	8,715	-	8,715	9,269
Charitable donations	6,070	-	6,070	38,217
	<u>323,146</u>	<u>-</u>	<u>323,146</u>	<u>287,137</u>

**Lift - Labour In Faith And Trust**

**Notes to the financial statements  
for the year ended 31 March 2023**

..... continued

4.	<b>Creditors: amounts falling due within one year</b>	<b>2023</b> £	<b>2022</b> £
	VAT	6,033	3,348
		6,033	3,348
5.	<b>Analysis of net assets between funds</b>	<b>Unrestricted reserve fund</b> £	<b>Total</b> £
	<b>Fund Balances at 31 March 2023 represented by:</b>		
	Current assets	128,750	128,750
	Current liabilities	(6,033)	(6,033)
	<b>Total net assets</b>	<b>122,717</b>	<b>122,717</b>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

**LIFT - Labour In Faith and Trust**

Northern Ireland - Charity number 101657

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# Annual report

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## **Lift - Labour In Faith And Trust**

### **Trustees Report for the year ended 31 March 2023**

The Trustees present their report and the financial statements for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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.

#### **Trustees**

The Trustees who served during the year were as follows

Gary Moore  
Samuel Walter Maguire  
Elizabeth McClean  
Thomas Alexander Cranston

#### **Objectives and activities**

The objects for which the charity is established are:

- to advance "the Christian Faith" and help relieve poverty, disability, sickness, and advance education in the world -

#### **Achievements and performance**

During the financial year 1st April 2022 to 31 March 2023, LIFT completed 7 projects, in Limavady (2) Norway, Poland Israel (2) and Madagascar. In total there were 41 volunteers.

While travel restrictions continued to curtail our overseas activities, we carried out some building and maintenance work at a project in Limavady.

By May time we were able to send our first international team to Norway and as foreign travel continued to open up, we were able to carry out our more normal range of projects.

One nurse remains, working full time at the Good News Hospital at Mandritsara in Madagascar and we have been able to support the ongoing expansion of the hospital by sending teams of skilled professionals to work there.

The objects of LIFT, as contained in its constitution, to advance "the Christian Faith" and help relieve poverty, disability, sickness and to advance education in the world, were achieved in the project to the hospital at Mandritsara.

LIFT does not aim to profit financially from projects, the money donated by volunteers is used directly to cover most of the costs associated with the projects.

LIFT continues to carry out deputation work in churches, with other interested groups and we have taken our Exhibition stand to many conventions.

LIFT continues to co-operate with other like-minded organisations through membership of MAP (Mission Agencies Partnership) and Global Connections.

The Trustees recognise that due to the slow recovery following the Covid pandemic, our overall income and Gift Aid claim have again been reduced. However, regular donations from financial supporters via Standing Orders remain a very helpful bonus.

**Lift - Labour In Faith And Trust**

**Trustees Report  
for the year ended 31 March 2023**

Our core activities remain the recruiting of volunteers and sending teams to carry our stated mission. The Seed and Bean Coffee House has continued to serve its purpose very well as an outreach into the local community. The additional income from the profits generated will be used directly by LIFT to advance its work.

The Trustees remain committed to the work and development of LIFT and the advancement of Christ's Kingdom.

**Financial review**

During the year the Charity maintained sound financial reserves.

This report was approved by the Board on 20 November 2023 and signed on its behalf by

**Gary Moore**  
**Chairperson of Trustees**

**LIFT - Labour In Faith and Trust**

Northern Ireland - Charity number 101657

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# Annual return

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**Independent examiner's report to the members of  
Lift - Labour In Faith And Trust**

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

**Respective responsibilities of the 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 (Northern Ireland) 2008;
- 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; and
- 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. 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 includes 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 on behalf of McCreery Turkington Stockman LTD**

**1 Lanyon Quay  
Belfast  
BT1 3LG**

**20 November 2023**