The Spirit of Paul McGirr

Northern Ireland · Charity number 102618

Details

Status	Received
Registered	2015-07-30
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	73 Dooish Road Dromore Omagh County Tyrone Bt78 3ba BT78 3BA
Phone	02882897744
Email	info@spiritofpaulmcgirr.org
Website	www.spiritofpaulmcgirr.org

Activities

Purposes: The objectives of the Company shall be to provide development and support to communities in Zambia for the furtherance of the relief of poverty, the advancement of education and other charitable purposes by engaging in community development programmes to provide improved educational and other facilities so as to enhance future opportunities and development for people in Zambia.

What the charity does: The prevention or relief of poverty,The advancement of education,The advancement of citizenship or community development

How the charity works: Community development,Education/training,Relief of poverty,Sport/recreation

Who the charity helps: Children (5-13 year olds),Overseas/developing countries

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£124,870	£121,986	£0	0
2024-08-31	£88,081	£84,487	£0	0

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Trustees

Name	Role	Appointed
Mr Brendan Maguire		
Mr Frank Donnelly		
Mr Michael Mcgirr		
Mrs Gwawr Mcgirr		
Ms Aoife Conway		
Ms Sioned Mcgirr		

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The Spirit of Paul McGirr

Northern Ireland - Charity number 102618

Accounts

Charity registration number NIC102618

Company registration number NI070120

THE **SPIRIT OF PAUL MCGIRR**

A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

THE **SPIRIT OF PAUL MCGIRR**
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
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THE **SPIRIT OF PAUL MCGIRR**
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
LEGAL **AND ADMINISTRATIVE INFORMATION**

Trustees	Mr M H McGirr Mr F Donnelly Mr B Maguire Mrs G McGirr Miss Sioned McGirr Miss A Conway
Secretary	Martín McCann
Charity number	NIC102618
Company number	NI070120
Registered office	73 Dooish Road Dromore Co. Tyrone BT78 3BA Northern Ireland
Independent examiner	McKeown Consultancy Limited
Bankers	AIB 2-4 East Bridge Street Enniskillen BT74 7BT

THE **SPIRIT OF PAUL MCGIRR**
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The purposes of the charity as set out in its governing document.

The objectives of the Company shall be to provide development and support to the communities in Zambia far the furtherance of the relief of poverty, the advancement of education and other charitable purposes by engaging in community development programmes to provide improved educational and other facilities so as to enhance future opportunities and development far people in Zambia

The main activities undertaken in relation to those purposes in the year

During the year the charity undertook to build a new secondary school far the community in Lusaka. Donations were received. Various building materials were purchased and shipped to the region to enable the work to commence. A team of individuals travelled to Lusaka to oversee the progress.

The following is a summary of the different strands of work we are currently involved in.

1 Build a secondary school far 400 children in Chainda.

2 Establish a Pre and Post-natal children nutritional clinic far expectant mothers from Chainda compound and local district.

3 Link QUB Belfast to UNZA, the Teaching Hospital of Lusaka.

4 Expand our Primary school in the parish to accommodate 250 children.

5 Install a water pump. stand and tank system far both of our feeder Primary schools and our Secondary school.

6 Construct a metalwork, woodwork and construction centre far practica! learning and education on our secondary school site.

The charity raises funds in Northern lreland but the charitable works are carried out in Zambia.

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The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Co-ordinators have secured 7 acres of land from a prívate family, clase to the Community centre and St Teresa's Primary School in Chainda. The land registry deeds for this land are lodged with the SMA Tyrone School.

Our intention is to build a non-denominational, all abilities, secondary school far up to 1,000 children, boys and girls. Currently, in the compound, there are places available far 15% - 20% of the children that are eligible to go to secondary school.

In many cases the families of these children cannot afford to pay fees ar travelling costs to the few secondary schools in the city. This situation compounds the already significant problems and lack of options available to these children and young adults in regards to basic post primary education, personal health, life skills, career skills and availability of post 16year education choices.

We have a successful primary school in St Teresa's and there are other primary schools within 1.5km that teach the children from the nearby Compounds.

Per student place, secondary schools are expensive to start up but can make money as a business within 5 years, the profits are then used to improve the school resources and offer bursaries to the kids from less well-off families and the compounds.

Currently Sr Ciare are drawing up 3 and 5 year plans for both schools. Queens Uni Belfast, medical school are coming on board with medical support for our Chainda children.

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A single story building built around a central courtyard with a high wide veranda and strict access in and out past the Principals office. The initial phase will cater far 400 students in 13 classrooms and construction skills rooms. We will teach basic languages, maths, sciences, computers, home economics, personal development and health, sport, music and drama.

The site requires the following construction projects completed, whether we have 100 children or 1,000,

*400 metres of safety perimeter wall and safety gates.

*Safe car drop off areas and traffic management,

*Upgrading of adjacent foot paths,

*Staff car and bike parking.

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The Spirit of Paul McGirr does not work anywhere else in Africa; we are dedicated to this community, we know the community leaders the rascals and rogues, we have employed most of them, we have a settled team of builders and electricians there far the last 18 months. We are in control of all the finances in the secondary school project and we get constant information and feedback from the Principals and our fulltime Accountant.

Achievements and performance

Significant activities and achievements against objectives

During the year the donations received enabled us to continue to undertake the current secondary school building project, to add to the successful build of the Tyrone school. The services and activities provided in previous years by the new primary school have benefited local children, and their parents. These services have offered educational opportunities far children in the area, and also enable their parents to go out and work. The secondary school will provide much needed additional education support to the older children in the area.

This has an impact of helping to develop the literacy of the community, and the economic circumstances of families. Both of these are key foundations to raising the standard of living for the community, and the region as a whole. During the year the key wing and third side of the rectangle of the school construction was completed. The construction of three classrooms in the school triangle have been started in autumn 2024.

Fundraising practices

The charity relies on the donations from the donors identified as required in the accounts, whose support is valued.

Financial review

The trustees consider the financial performance by the charity during the year to have been satisfactory. The main expenditure was on the new secondary school which continued its construction during the year, as well as travel costs to area.

Reserves policy

The reserves policy outlines the rntion0le for holding 0 specific level of reserves, 0imed 0t instilling confidence in stakeholders regarding financial management and indicating future funding needs and resilience.

Plans for future periods

In the next year plans are set to finish the three classrooms and o complete the courtyard and other plans include kerbing the carpark, flowerbeds, entrance gates and get the storage compound roofed. There is plans to secure the entire site with either high walls, fencing and safety gates with security guards. In addition there will be a fenced urban garden with laying hens, plots of vegetables and fruit which will be managed as part of the H.E. teaching module.

Structure, governance and management

The Charity is a company limited by guarantee, not having a share capital.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M H McGirr
Mr F Donnelly
Mr B Maguire
Mrs G McGirr
Miss Sioned McGirr
Miss A Conway

Recruitment and appointment of trustees

New trustees are identified through word of mouth. They come from the local community so very often are well known to existing members of the trustees of the charity. Potential trustees are screened and appointed by a panel comprising of existing trustees including the Chairperson. An active recruitment process is not undertaken as the charity is completely community-driven with its members and trustees all being from the local area.

None of the Trustees has any beneficia! interest in the company. AII of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The Spirit of Paul McGirr is governed by its Memorandum and Articles of Association dated 18th June 2008. It is registered with the Charity Commission far Northern Ireland on 30th July 2015

The Trustees report was approved by the Board of Trustees.

Mr M H McGirr
Trustee

18 May 2026

Mr B Maguire
Trustee

18 May 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SPIRIT OF PAUL MCGIRR

I report to the Trustees on my examination of the financial statements of The Spirit of Paul McGirr (the Charity) for the year ended 31 August 2025

Responsibilities and basis of report

The trustees, who are also the directors of The Spirit of Paul McGirr far the purposes of company law, are responsible far the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

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

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission far Northern Ireland under section 65{9){b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2 That the accounts do not accord with those accounting records
3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principies of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland

4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I can confirm that I am qualified to undertake the independent examination (income less than £250,000 and directors chose not to complete an audit as allowed)

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.

Name: Myles McKeown

Relevant professional qualification: CMIIA

Address: McKeown Consultancy Ltd. Armagh

Date: 18 May 2026

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
STATEMENT OF FINACIAL ACTIVITIES
INCLUDING INCOME & EXPENDITURE ACCOUNT

For the year ended 31 August 2025

	Notes	2025 £	2024 £
Income:			
Donations	3	124,870	88,081
Total Income		**124,870**	**88,081**
Expenditure on:			
Raising Funds	4	3,351	150
Charitable Activities	5	118,635	84,337
Total Expenditure		**121,986**	**84,487**
Net Income (Expenditure) and movement in funds		**2,884**	**3,594**
Reconciliation of funds			
Fund balances (1 September 2024)			2,994
Fund balances (31 August 2025)		**2,994** **2,884**	
		5,878	

The statement of financial activities includes all gains and losses recognized in the year. All income and expenditure derive from continuing activities.

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL

BALANCE SHEET
For the year ended 31 August 2025

	Notes	2025	2024
		£	£
Current Assets	11		
Debtors		0	30
Cash at bank and in hand		20,926	18,335
			18,365
Creditors: amounts falling due within one year	13	(3,877)	(3,600)
Net current assets		17,049	14,765
Creditors: amounts falling due after one year	14	(11,171)	(11,171)
Net assets/(liabilities)		5,878	2,994
The funds of the Charity	15		
Unrestricted funds		5,878	2,994

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements far the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 18 May 2026

Mr M H McGirr
Trustee

Company registration number NI070120 (Northern Ireland)

Accounting policies

Charity information

The Spirit of Paul McGirr is a private charitable company limited by guarantee incorporated in Northern Ireland. The registered office is 73 Dooish Road, Dromore.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as def1ned by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency ofthe Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements are prepared on the going-concern basis. Therefore, Trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current! liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues· of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charily becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set *off* the recognised amounts and there is an intention to settle on a net basis orto realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted ata market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire orare discharged or cancelled

Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumpt1ons are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, ar in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	124,870	88,081

4 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity	3,351	150

5 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Hire of equiptment	-	432
Bank charges	1,129	121
school project	117,506	79,374
	118,635	79,927
Share of support and governance costs (see note 7)		
Governance	0	4,410
	118,635	84,337
Analysis by fund		
Unrestricted funds	118,635	84,337

6 Support costs allocated to activities

	2025	2024
	£	£
Governance	0	4,410

Governance costs comprise:	2025 £	2024 £
Accountancy	0	4,410
	0	4,410

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	0	4,410

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	0	0

There were no employees whose annual remuneration was more than £*60,000.*

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	0	30

12 Loans and overdrafts

	2025 £	2024 £
Loan from former trustee	11,771	11,771
Payable after one year	11,771	11,771

The balance of loans owed to former trustee Fionnuala Coitan at the year end was £11,771. It has been agreed that this will be repaid when the charity has available funds.

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	3,877	3,600

14 Creditors: amounts falling due after more than one year

	2025 £	2024 £
Loan from former trustee	11,771	11,771

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees far specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
Lusaka, Zambia	2,994	124,870	(121,986)	5,878

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
Lusaka, Zambia	(600)	88,081	(84,487)	2,994

16 Related party transactions

Other than transfer of funds for ease of movement, there were no related party transactions

The Spirit of Paul McGirr

Northern Ireland - Charity number 102618

Accounts

Charity registration number NIC102618

Company registration number NI171120

THE SPIRIT OF PAUL MCGIRR

A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

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LEGAL AND ADMINISTRATIVE INFORMATION

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	Mr F Donnelly	(Appointed 29 September 2023)
	Mr B Maguire	(Appointed 29 September 2023)
	Mrs G McGirr	(Appointed 29 September 2023)
	Miss Sioned McGirr	(Appointed 29 September 2023)
	Miss A Conway	(Appointed 14 April 2025)
Secretary	Martin McCann	(Resigned 29 September 2023)
Charity number	NIC102618	
Company number	NI171120	
Registered office	73 Dooish Road Dromore Co. Tyrone BT78 3BA Northern Ireland	
Independent examiner	Moore (N.I.) LLP 32 Lodge Road Coleraine Co. Londonderry Northern Ireland BT52 1NB	
Bankers	AIB 2-4 East Bridge Street Enniskillen BT74 7BT	

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The charity relies on the donations from the donors identified as required in the accounts, whose support is valued.

Financial review

The trustees consider the financial performance by the charity during the year to have been satisfactory. Donations and income of £88,081 were received, with expenditure of £84,487 resulting in a surplus of £2,994. The main expenditure was on the new secondary school which continued its construction during the year, as well as travel costs to area.

Reserves policy

The reserves policy outlines the rationale for holding a specific level of reserves, aimed at instilling confidence in stakeholders regarding financial management and indicating future funding needs and resilience.

Plans for future periods

In the next year plans are set to finish the three classrooms and close the courtyard with kerbing and flowerbeds to complete the courtyard and other plans include kerbing the carpark, flowerbeds, entrance gates and get the storage compound roofed. There is plans to secure the entire site with either high walls, fencing and safety gates with security guards. In addition there will be a fenced urban garden with laying hens, plots of vegetables and fruit which will be managed as part of the H.E. teaching module.

Structure, governance and management

The Charity is a company limited by guarantee, not having a share capital.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M H McGirr	
Mr F Donnelly	(Appointed 29 September 2023)
Mr B Maguire	(Appointed 29 September 2023)
Mrs G McGirr	(Appointed 29 September 2023)
Miss Sioned McGirr	(Appointed 29 September 2023)
Miss A Conway	(Appointed 14 April 2025)
Ms Katrina McGirr	(Resigned 29 September 2023)
Mr G P O'Donnell	(Resigned 29 September 2023)
Mr M McCann	(Resigned 29 September 2023)

Recruitment and appointment of trustees

New trustees are identified through word of mouth. They come from the local community so very often are well known to existing members of the trustees of the charity. Potential trustees are screened and appointed by a panel comprising of existing trustees including the Chairperson. An active recruitment process is not undertaken as the charity is completely community-driven with its members and trustees all being from the local area.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The Spirit of Paul McGirr is governed by its Memorandum and Articles of Association dated 18th June 2008. It is registered with the Charity Commission for Northern Ireland on 30th July 2015.

The Trustees report was approved by the Board of Trustees.

Michael McGirr

Mr M H McGirr
Trustee

B. Maguire

Mr B Maguire
Trustee

30 October 2025

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SPIRIT OF PAUL MCGIRR

I report to the Trustees on my examination of the financial statements of The Spirit of Paul McGirr (the Charity) for the year ended 31 August 2024.

Responsibilities and basis of report

The trustees, who are also the directors of The Spirit of Paul McGirr for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

(i) examine the accounts under section 65 of the Charities Act
(ii) 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
(iii) state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2 That the accounts do not accord with those accounting records
3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's qualified statement

I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and I believe that attention should be drawn to the following matters.

I have identified matters of concern that give me reasonable cause to believe that the accounts prepared for the company are not fully compliant with the accounting requirements of section 396 of Companies Act 2006 and have not been prepared fully in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

The Trustees have prepared a Statement of Financial Activities incorporating an income and expenditure account. However sufficient records have not been maintained. It has been difficult to allocate funds with certainty between restricted and unrestricted funds and this also impacted the financial statements for the year ended 31 August 2024. Accordingly, all funds have been treated as unrestricted.

Records of income and expenditure have been maintained for examination but these are incomplete. The charity has recorded income from donors totalling £88,081 but limited documentation has been retained to confirm origin.

TO THE TRUSTEES OF THE SPIRIT OF PAUL MCGIRR

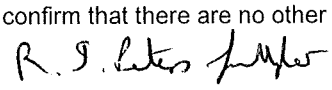
Whilst the charity operates a current bank account, we understand that the bank will not permit the trustees to transfer funds abroad to help finance the building of a school in Zambia. This means that monies have been transferred directly to the bank accounts of trustees and a business of one of the trustees. The trustees have then transferred the funds abroad. During the year £75,960 was transferred from the charity's bank account to trustee bank accounts. Given exchange rate differences it has been difficult to tie up payments exactly from the charity bank account (via the trustees' bank accounts) to the bank account in Zambia

I understand that the trustees are endeavouring to change banks to allow them to transfer funds abroad directly.

Whilst the accounts have been prepared on the going concern basis, the charity continued to be reliant on financial support from a former trustee. The outstanding balance due to them at 31 August 2024 was £11,771 (2023: £11,771).

The trustees are content that this situation is temporary and have prepared the accounts on a going concern basis.

I confirm that there are no other matters to bring to your attention.



Dr R I Peters Gallagher OBE FCA
for and on behalf on Moore (N.I.) LLP
Chartered Accountants
32 Lodge Road
Coleraine
Co Londonderry
Northern Ireland
BT52 1NB

Dated: 30 October 2025

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	**88,081**	54,410
Other trading activities	4	**-**	500
Total income		**88,081**	54,910
Expenditure on:			
Raising funds	5	**150**	-
Charitable activities	6	**84,337**	56,025
Total expenditure		**84,487**	56,025
Net income/(expenditure) and movement in funds		**3,594**	(1,115)
Reconciliation of funds:			
Fund balances at 1 September 2023		**(600)**	515
Fund balances at 31 August 2024		**2,994**	(600)

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Debtors	12	30		-	
Cash at bank and in hand		18,335		14,471	
		18,365		14,471	
Creditors: amounts falling due within one year	14	(3,600)		(3,300)	
Net current assets			14,765		11,171
Creditors: amounts falling due after more than one year	15		(11,771)		(11,771)
Net assets/(liabilities)			2,994		(600)
The funds of the Charity					
Unrestricted funds	16		2,994		(600)
			2,994		(600)

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 October 2025

Michael McGirr

Mr M H McGirr
Trustee

Company registration number NI171120 (Northern Ireland)

1 Accounting policies

Charity information

The Spirit of Paul McGirr is a private company limited by guarantee incorporated in Northern Ireland. The registered office is .

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements are prepared on the going concern basis. Therefore Trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	**88,081**	54,410

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	-	500

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Advertising	**150**	-

6 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Hire of equiptment	**432**	432
Bank charges	**121**	134
New school project	**79,374**	53,647
Software	**-**	12
	79,927	54,225
Share of support and governance costs (see note 7)		
Governance	**4,410**	1,800
	84,337	56,025
Analysis by fund		
Unrestricted funds	**84,337**	56,025

7 Support costs allocated to activities

	2024	2023
	£	£
Governance	**4,410**	1,800

	2024	2023
Governance costs comprise:	£	£
Accountancy	**4,410**	1,800
	4,410	1,800

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	**4,410**	1,800

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

Amounts falling due within one year:	2024 £	2023 £
Other debtors	30	-

13 Loans and overdrafts

	2024 £	2023 £
Loan from former trustee	11,771	11,771
Payable after one year	11,771	11,771

The balance of loans owed to former trustee Fionnuala Colton at the year end was £11,771. It has been agreed that this will be repaid when the charity has available funds.

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,600	3,300

15 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Loan from former trustee	11,771	11,771

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
Lusaka, Zambia	**(600)**	**88,081**	**(84,487)**	**2,994**

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
Lusaka, Zambia	515	54,910	(56,025)	(600)

17 Related party transactions

At the start of the year the opening balance of the interest free loan provided by a former trustee to the charity was £11,771. This balance of loan owed was from Fionnuala Colton who resigned on 15th January 2022. It has been agreed that this will be repaid when the charity has the available funds. This amount is included in the creditors section in the balance sheet.

During the year the charity transferred £75,960 to trustee Michael McGirr. Michael, subsequently transferred £75,960 to SMA Fathers in Zambia.

During the year £2,567 was transferred to trustee Frankie Donnelly to reimburse credit card expenses for the construction of Tyrone School Zambia, which is located in Lusaka, Zambia. The bank will not permit the charity to transfer funds abroad.

The Spirit of Paul McGirr

Northern Ireland - Charity number 102618

Accounts

Charity registration number NIC102618

Company registration number NI171120

THE SPIRIT OF PAUL MCGIRR

A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
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THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M H McGirr	
	Mr F Donnelly	(Appointed 29 September 2023)
	Mr B Maguire	(Appointed 29 September 2023)
	Mrs G McGirr	(Appointed 29 September 2023)
	Miss Sioned McGirr	(Appointed 29 September 2023)
	Miss A Conway	(Appointed 14 April 2025)
Secretary	Martin McCann	(Resigned 29 September 2023)
Charity number	NIC102618	
Company number	NI171120	
Registered office	73 Dooish Road Dromore Co. Tyrone BT78 3BA Northern Ireland	
Independent examiner	Moore (N.I.) LLP 32 Lodge Road Coleraine Co. Londonderry Northern Ireland BT52 1NB	
Bankers	AIB Main Street Ballyshannon Co. Donegal	

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The purposes of the charity as set out in its governing document.

The objectives of the Company shall be to provide development and support to the communities in Zambia for the furtherance of the relief of poverty, the advancement of education and other charitable purposes by engaging in community development programmes to provide improved educational and other facilities so as to enhance future opportunities and development for people in Zambia

The main activities undertaken in relation to those purposes in the year

During the year the charity undertook to build a new secondary school for the community in Lusaka. Donations were received. Various building materials were purchased and shipped to the region to enable the work to commence. A team of individuals travelled to Lusaka to oversee the progress.

The following is a summary of the different strands of work we are currently involved in.

1 Build a secondary school for 400 children in Chainda.

2 Establish a Pre and Post-natal children nutritional clinic for expectant mothers from Chainda compound and local district.

3 Link QUB Belfast to UNZA, the Teaching Hospital of Lusaka.

4 Expand our Primary school in the parish to accommodate 250 children.

5 Install a water pump, stand and tank system for both of our feeder Primary schools and our Secondary school.

6 Construct a metalwork, woodwork and construction centre for practical learning and education on our secondary school site.

The charity raises funds in Northern Ireland but the charitable works are carried out in Zambia.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Co-ordinators have secured 7 acres of land from a private family, close to the Community centre and St Teresa's Primary School in Chainda. The land registry deeds for this land are lodged with the SMA Tyrone School.

Our intention is to build a non-denominational, all abilities, secondary school for up to 1,000 children, boys and girls. Currently, in the compound, there are places available for 15% - 20% of the children that are eligible to go to secondary school.

In many cases the families of these children cannot afford to pay fees or travelling costs to the few secondary schools in the city. This situation compounds the already significant problems and lack of options available to these children and young adults in regards to basic post primary education, personal health, life skills, career skills and availability of post 16year education choices.

We have a successful primary school in St Teresa's and there are other primary schools within 1.5km that teach the children from the nearby Compounds.

Per student place, secondary schools are expensive to start up but can make money as a business within 5 years, the profits are then used to improve the school resources and offer bursaries to the kids from less well-off families and the compounds.

Currently Sr Clare are drawing up 3 and 5 year plans for both schools. Queens Uni Belfast, medical school are coming on board with medical support for our Chainda children.

The basic school structure is similar to Jim Brady's school on the T2 at MOOMBA .

A single story building built around a central courtyard with a high wide veranda and strict access in and out past the Principals office. The initial phase will cater for 400 students in 13 classrooms and construction skills rooms. We will teach basic languages, maths, sciences, computers, home economics, personal development and health, sport, music and drama.

The site requires the following construction projects completed, whether we have 100 children or 1,000,

*400 metres of safety perimeter wall and safety gates.

*Safe car drop off areas and traffic management,

*Upgrading of adjacent foot paths,

*Staff car and bike parking.

*Teacher accommodation block.

We intend catering for 1st year children this January with numbers growing in every term as facilities grow. We will have a cash shortfall until student numbers are over 150. So the sooner we get facilities in place the sooner the charity will run the way we foresee it, and be able to offer real meaningful bursaries to the poorest children in the compound to set them on a life course that they can only dream off, up to now.

The Spirit of Paul McGirr do not work anywhere else in Africa; we are dedicated to this community, we know the community leaders the rascals and rogues, we have employed most of them, we have a settled team of builders and electricians there for the last 18 months. We are in control of all the finances in the secondary school project and we get constant information and feedback from the Principals and our fulltime Accountant.

Achievements and performance

Significant activities and achievements against objectives

During the year the donations received enabled us to continue to undertake the current secondary school building project, to add to the successful build of the Tyrone school, the services and activities provided in previous years by the new primary school have benefited local children, and their parents. These services have offered educational opportunities for children in the area, and also enable their parents to go out and work. The secondary school will provide much needed additional education support to the older children in the area.
This has a double impact of helping to develop the literacy of the community, and the economic circumstances of families. Both of these are key foundations to raising the standard of living for the community, and the region as a whole.

Fundraising practices

The charity relies on the donations from the donors identified as required in the accounts, whose support is valued.

Financial review

The trustees consider the financial performance by the charity during the year to have been satisfactory. Donations and income of £54,910 were received, with expenditure of £56,025 resulting in a deficit of £600. The main expenditure was on the new secondary school which continued its construction during the year, as well as travel costs to area.

Reserves policy

The trustees monitor reserves, the trustees understand the importance of continuing fundraising activates in order to build reserves to an appropriate level. The charity aims to hold reserves of £10,000 depending on the timing of donations received. However in result of covid-19, level of donations was reduced and reserves utilised, the charity is currently trying to build these reserves back up.

Plans for future periods

Future plans are that the charity aims to continue its fund raising activities successfully to enable it to offer the services it currently offers to the people of Lusaka, through the continued construction of the secondary school. Plans also include that all efforts will continue to be made to ensure that records of transactions are obtained and kept, as far as practicable.

Structure, governance and management

The Charity is a company limited by guarantee, not having a share capital.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M McCann	(Resigned 29 September 2023)
Ms Katrina McGirr	(Resigned 29 September 2023)
Mr M H McGirr	
Mr G P O'Donnell	(Resigned 29 September 2023)
Mr F Donnelly	(Appointed 29 September 2023)
Mr B Maguire	(Appointed 29 September 2023)
Mrs G McGirr	(Appointed 29 September 2023)
Miss Sioned McGirr	(Appointed 29 September 2023)
Miss A Conway	(Appointed 14 April 2025)

Recruitment and appointment of trustees
New trustees are identified through word of mouth. They come from the local community so very often are well known to existing members of the trustees of the charity. Potential trustees are screened and appointed by a panel comprising of existing trustees including the Chairperson. An active recruitment process is not undertaken as the charity is completely community-driven with its members and trustees all being from the local area.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure
The Spirit of Paul McGirr is governed by its Memorandum and Articles of Association dated 18th June 2008. It was registered with the Charity Commission for Northern Ireland on 30th July 2015.

The Trustees report was approved by the Board of Trustees.

Michael McGirr

Mr M H McGirr
Trustee

B. Maguire

Mr B Maguire
Trustee

30 October 2025

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SPIRIT OF PAUL MCGIRR

I report to the Trustees on my examination of the financial statements of The Spirit of Paul McGirr (the Charity) for the year ended 31 August 2023.

Responsibilities and basis of report

The trustees, who are also the directors of The Spirit of Paul McGirr for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

(i) examine the accounts under section 65 of the Charities Act
(ii) 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
(iii) state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2 That the accounts do not accord with those accounting records
3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's qualified statement

I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and I believe that attention should be drawn to the following matters.

I have identified matters of concern that give me reasonable cause to believe that the accounts prepared for the company are not fully compliant with the accounting requirements of section 396 of Companies Act 2006 and have not been prepared fully in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

The Trustees have prepared a Statement of Financial Activities incorporating an income and expenditure account. However sufficient records have not been maintained. It was difficult to allocate opening funds with certainty between restricted and unrestricted funds and this also impacted the financial statements for the year ended 31 August 2023. All funds have been treated as unrestricted.

Whilst the charity operates a current bank account, we understand that the bank will not permit the trustees to transfer funds abroad to help finance the building of a school in Zambia. This means that monies have been transferred directly to the bank accounts of trustees and a business of one of the trustees. The trustees have then transferred the funds abroad. During the year £79,374 was transferred from the charity's bank account to trustee bank accounts. Given exchange rate differences it has been difficult to tie up payments exactly from the charity bank account (via the trustees' bank accounts) to the bank account in Zambia.

In addition, one of the trustees and a former trustee advanced some of their own funds to the charity. At the year end £11,771 was owed to a former trustee.

TO THE TRUSTEES OF THE SPIRIT OF PAUL MCGIRR

Records of income and expenditure have been maintained for examination but these are incomplete. The charity has recorded income from donors totalling £54,410 but limited documentation has been retained to confirm origin.

Whilst the accounts have been prepared on the going concern basis, at 31 August 2023 the charity's total funds were overdrawn by £600, all of which were unrestricted.

The charity was reliant on financial support from a former trustee. The outstanding balance due to them at 31 August 2023 was £11,771.

The trustees are content that this situation is temporary and have prepared the accounts on a going concern basis.

I confirm that there are no other matters to bring to your attention.

R. I. Peters

Dr R I Peters Gallagher OBE FCA
for and on behalf on Moore (N.I.) LLP
Chartered Accountants
32 Lodge Road
Coleraine
Co Londonderry
Northern Ireland
BT52 1NB

Dated: 30 October 2025

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	**54,410**	66,863
Fundraising	4	**500**	9,335
Total income		**54,910**	76,198
Expenditure on:			
Charitable activities	5	**56,025**	61,139
Total expenditure		**56,025**	61,139
Net income/(expenditure) and movement in funds		**(1,115)**	15,059
Reconciliation of funds:			
Fund balances at 1 September 2022		**515**	(14,544)
Fund balances at 31 August 2023		**(600)**	515

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
BALANCE SHEET
AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	-		14,293	
Cash at bank and in hand		14,471		1,293	
		14,471		15,586	
Creditors: amounts falling due within one year	13	(3,300)		(3,300)	
Net current assets			11,171		12,286
Creditors: amounts falling due after more than one year	14		(11,771)		(11,771)
Net (liabilities)/assets			(600)		515
The funds of the Charity					
Unrestricted funds	15		(600)		515
			(600)		515

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 October 2025

Michael McGirr

Mr M H McGirr
Trustee

Company registration number NI171120 (Northern Ireland)

1 Accounting policies

Charity information

The Spirit of Paul McGirr is a private company limited by guarantee incorporated in Northern Ireland. The registered office is .

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements are prepared on the going concern basis. Therefore Trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future. The charity relies on continuing support from trustees.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	**54,410**	66,863

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	**500**	9,335

5 Expenditure on charitable activities

	2023	2022
	£	£
Direct costs		
Advertising	-	54
Hire of equiptment	432	432
Bank charges	134	137
Surplus/ deficit on exchange	-	8
New school project	53,647	58,708
Software	12	-
	54,225	59,339
Share of support and governance costs (see note 6)		
Governance	1,800	1,800
	56,025	61,139
Analysis by fund		
Unrestricted funds	56,025	61,139

6 Support costs allocated to activities

	2023	2022
	£	£
Governance	1,800	1,800

	2023	2022
Governance costs comprise:	£	£
Accountancy	1,800	1,800
	1,800	1,800

7 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	1,800

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

Amounts falling due within one year:	2023 £	2022 £
Other debtors	-	14,293

12 Loans and overdrafts

	2023 £	2022 £
Loan from former trustee	**11,771**	11,771
Payable after one year	**11,771**	11,771

The balance of loans owed to former trustee Fionnuala Colton at the year end was £11,771. It has been agreed that this will be repaid when the charity has available funds.

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	-	1,800
Accruals and deferred income	**3,300**	1,500
	3,300	**3,300**

14 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Loan from former trustee	11,771	11,771

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
Lusaka, Zambia	515	54,910	(56,025)	(600)

Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	(14,544)	76,198	(61,139)	515

16 Related party transactions

At the start of the year the opening balance of the interest free loan provided by a former trustee to the charity was £11,771. This balance of loan owed was from Fionnuala Colton who resigned on 15th January 2022. It has been agreed that this will be repaid when the charity has the available funds. This amount is included in the creditors section in the balance sheet.

During the year the charity transferred £37,700 to trustee Michael McGirr. Michael, subsequently transferred £37,700 to SMA Fathers in Zambia. At the start of the year the balance owed by Michael McGirr to the charity was £13,673, this balance was paid off in full during the year.

Jones McGirr & Co Ltd, a company that Michael has a controlling interest in, at the beginning of the year the company owed £620. This balance was repaid in full during the year.

During the year £15,850 was transferred to trustee Frankie Donnelly for the construction of Tyrone School Zambia, which is located in Lusaka, Zambia. The bank will not permit the charity to transfer funds abroad.

The Spirit of Paul McGirr

Northern Ireland - Charity number 102618

Annual report

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The purposes of the charity as set out in its governing document.

The objectives of the Company shall be to provide development and support to the communities in Zambia for the furtherance of the relief of poverty, the advancement of education and other charitable purposes by engaging in community development programmes to provide improved educational and other facilities so as to enhance future opportunities and development for people in Zambia

The main activities undertaken in relation to those purposes in the year

During the year the charity undertook to build a new secondary school for the community in Lusaka. Donations were received. Various building materials were purchased and shipped to the region to enable the work to commence. A team of individuals travelled to Lusaka to oversee the progress.

The following is a summary of the different strands of work we are currently involved in.

1 Build a secondary school for 400 children in Chainda.

2 Establish a Pre and Post-natal children nutritional clinic for expectant mothers from Chainda compound and local district.

3 Link QUB Belfast to UNZA, the Teaching Hospital of Lusaka.

4 Expand our Primary school in the parish to accommodate 250 children.

5 Install a water pump, stand and tank system for both of our feeder Primary schools and our Secondary school.

6 Construct a metalwork, woodwork and construction centre for practical learning and education on our secondary school site.

The charity raises funds in Northern Ireland but the charitable works are carried out in Zambia.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Co-ordinators have secured 7 acres of land from a private family, close to the Community centre and St Teresa's Primary School in Chainda. The land registry deeds for this land are lodged with the SMA Tyrone School.

Our intention is to build a non-denominational, all abilities, secondary school for up to 1,000 children, boys and girls. Currently, in the compound, there are places available for 15% - 20% of the children that are eligible to go to secondary school.

In many cases the families of these children cannot afford to pay fees or travelling costs to the few secondary schools in the city. This situation compounds the already significant problems and lack of options available to these children and young adults in regards to basic post primary education, personal health, life skills, career skills and availability of post 16year education choices.

We have a successful primary school in St Teresa's and there are other primary schools within 1.5km that teach the children from the nearby Compounds.

Per student place, secondary schools are expensive to start up but can make money as a business within 5 years, the profits are then used to improve the school resources and offer bursaries to the kids from less well-off families and the compounds.

Currently Sr Clare are drawing up 3 and 5 year plans for both schools. Queens Uni Belfast, medical school are coming on board with medical support for our Chainda children.

The basic school structure is similar to Jim Brady's school on the T2 at MOOMBA .

A single story building built around a central courtyard with a high wide veranda and strict access in and out past the Principals office. The initial phase will cater for 400 students in 13 classrooms and construction skills rooms. We will teach basic languages, maths, sciences, computers, home economics, personal development and health, sport, music and drama.

The site requires the following construction projects completed, whether we have 100 children or 1,000,

*400 metres of safety perimeter wall and safety gates.

*Safe car drop off areas and traffic management,

*Upgrading of adjacent foot paths,

*Staff car and bike parking.

*Teacher accommodation block.

We intend catering for 1st year children this January with numbers growing in every term as facilities grow. We will have a cash shortfall until student numbers are over 150. So the sooner we get facilities in place the sooner the charity will run the way we foresee it, and be able to offer real meaningful bursaries to the poorest children in the compound to set them on a life course that they can only dream off, up to now.

The Spirit of Paul McGirr do not work anywhere else in Africa; we are dedicated to this community, we know the community leaders the rascals and rogues, we have employed most of them, we have a settled team of builders and electricians there for the last 18 months. We are in control of all the finances in the secondary school project and we get constant information and feedback from the Principals and our fulltime Accountant.

Achievements and performance

Significant activities and achievements against objectives

During the year the donations received enabled us to continue to undertake the current secondary school building project, to add to the successful build of the Tyrone school, the services and activities provided in previous years by the new primary school have benefited local children, and their parents. These services have offered educational opportunities for children in the area, and also enable their parents to go out and work. The secondary school will provide much needed additional education support to the older children in the area.
This has a double impact of helping to develop the literacy of the community, and the economic circumstances of families. Both of these are key foundations to raising the standard of living for the community, and the region as a whole.

Fundraising practices

The charity relies on the donations from the donors identified as required in the accounts, whose support is valued.

Financial review

The trustees consider the financial performance by the charity during the year to have been satisfactory. Donations and income of £54,910 were received, with expenditure of £56,025 resulting in a deficit of £600. The main expenditure was on the new secondary school which continued its construction during the year, as well as travel costs to area.

Reserves policy

The trustees monitor reserves, the trustees understand the importance of continuing fundraising activates in order to build reserves to an appropriate level. The charity aims to hold reserves of £10,000 depending on the timing of donations received. However in result of covid-19, level of donations was reduced and reserves utilised, the charity is currently trying to build these reserves back up.

Plans for future periods

Future plans are that the charity aims to continue its fund raising activities successfully to enable it to offer the services it currently offers to the people of Lusaka, through the continued construction of the secondary school. Plans also include that all efforts will continue to be made to ensure that records of transactions are obtained and kept, as far as practicable.

Structure, governance and management

The Charity is a company limited by guarantee, not having a share capital.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M McCann	(Resigned 29 September 2023)
Ms Katrina McGirr	(Resigned 29 September 2023)
Mr M H McGirr	
Mr G P O'Donnell	(Resigned 29 September 2023)
Mr F Donnelly	(Appointed 29 September 2023)
Mr B Maguire	(Appointed 29 September 2023)
Mrs G McGirr	(Appointed 29 September 2023)
Miss Sioned McGirr	(Appointed 29 September 2023)
Miss A Conway	(Appointed 14 April 2025)

Recruitment and appointment of trustees
New trustees are identified through word of mouth. They come from the local community so very often are well known to existing members of the trustees of the charity. Potential trustees are screened and appointed by a panel comprising of existing trustees including the Chairperson. An active recruitment process is not undertaken as the charity is completely community-driven with its members and trustees all being from the local area.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure
The Spirit of Paul McGirr is governed by its Memorandum and Articles of Association dated 18th June 2008. It was registered with the Charity Commission for Northern Ireland on 30th July 2015.

The Trustees report was approved by the Board of Trustees.

Michael McGirr

Mr M H McGirr
Trustee

B. Maguire

Mr B Maguire
Trustee

30 October 2025

The Spirit of Paul McGirr

Northern Ireland - Charity number 102618

Annual return

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SPIRIT OF PAUL MCGIRR

I report to the Trustees on my examination of the financial statements of The Spirit of Paul McGirr (the Charity) for the year ended 31 August 2023.

Responsibilities and basis of report

The trustees, who are also the directors of The Spirit of Paul McGirr for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

(i) examine the accounts under section 65 of the Charities Act
(ii) 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
(iii) state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2 That the accounts do not accord with those accounting records
3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's qualified statement

I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and I believe that attention should be drawn to the following matters.

I have identified matters of concern that give me reasonable cause to believe that the accounts prepared for the company are not fully compliant with the accounting requirements of section 396 of Companies Act 2006 and have not been prepared fully in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

The Trustees have prepared a Statement of Financial Activities incorporating an income and expenditure account. However sufficient records have not been maintained. It was difficult to allocate opening funds with certainty between restricted and unrestricted funds and this also impacted the financial statements for the year ended 31 August 2023. All funds have been treated as unrestricted.

Whilst the charity operates a current bank account, we understand that the bank will not permit the trustees to transfer funds abroad to help finance the building of a school in Zambia. This means that monies have been transferred directly to the bank accounts of trustees and a business of one of the trustees. The trustees have then transferred the funds abroad. During the year £79,374 was transferred from the charity's bank account to trustee bank accounts. Given exchange rate differences it has been difficult to tie up payments exactly from the charity bank account (via the trustees' bank accounts) to the bank account in Zambia.

In addition, one of the trustees and a former trustee advanced some of their own funds to the charity. At the year end £11,771 was owed to a former trustee.

TO THE TRUSTEES OF THE SPIRIT OF PAUL MCGIRR

Records of income and expenditure have been maintained for examination but these are incomplete. The charity has recorded income from donors totalling £54,410 but limited documentation has been retained to confirm origin.

Whilst the accounts have been prepared on the going concern basis, at 31 August 2023 the charity's total funds were overdrawn by £600, all of which were unrestricted.

The charity was reliant on financial support from a former trustee. The outstanding balance due to them at 31 August 2023 was £11,771.

The trustees are content that this situation is temporary and have prepared the accounts on a going concern basis.

I confirm that there are no other matters to bring to your attention.

R. I. Peters

Dr R I Peters Gallagher OBE FCA
for and on behalf on Moore (N.I.) LLP
Chartered Accountants
32 Lodge Road
Coleraine
Co Londonderry
Northern Ireland
BT52 1NB

Dated: 30 October 2025

The Spirit of Paul McGirr

Northern Ireland - Charity number 102618

Accounts

The Spirit of Paul McGirr

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2020

Company Number: NI070120
Charity Number: 102618

The Spirit of Paul McGirr
(A company limited by guarantee, not having a share capital)

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TRUSTEES' AND OTHER INFORMATION

Charity Number in Northern Ireland	102618
Company Number	NI070120
Registered Office and Principal Address	73 Dooish Road Dromore Co Tyrone BT78 3BA Northern Ireland
Independent Examiner	Abac Chartered Accountants Abbey House 12 Abbey Street Omagh Co Tyrone BT78 1BZ Northern Ireland
Bankers	First Trust 8 High Street OMAGH Co Tyrone BT78 1BH

The Spirit of Paul McGirr

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 AUGUST 2020

for the financial year ended 31 August 2020

The Trustees present their Report and Accounts for the year ended 31 August 2020, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The Charity name

The legal name of the charity is: - The Spirit of Paul McGirr.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 102618.

The charity raises funds in Northern Ireland but the charitable works are carried out in Zambia.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under the company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity law.

By operation of law all trustees and directors under the Companies Act 2006 and all directors are trustees under the Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are: -

73 Dooish Road
Dromore, Omagh
County Tyrone, BT78 3BA
Telephone: 07974682088
Email Address: info@spiritofpaulmcgirr.org
Web Address: www.spiritofpaulmcgirr.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The trustees in office on the date of the report was approved were: -

Fionnuala Colton
Colm Donnelly
Martin McCann
Michael McGirr
Maeveen McNabb
Gavriel O'Donnell
Conall Quinn
Mark Quinn
Katrina McGirr
Aidan McGale

The trustees who served as a trustee in the reporting period were shown above. Fearghal Quinn resigned during the year and a letter of resignation is held on file. There were no changes between the year end and approval of accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objectives of the Company shall be to provide development and support to the communities in Zambia for the furtherance of the relief of poverty, the advancement of education and other charitable purposes by engaging in community development programmes to provide improved educational and other facilities so as to enhance future opportunities and development for people in Zambia.

The main activities undertaken in relation to those purposes during the year

During the year the charity undertook to build a new secondary school for the community in Lusaka. Donations were received. Various building materials were purchased and shipped to the region to enable the work to commence. A team of individuals travelled to Lusaka to oversee the progress.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

To further the charity's purpose for the public benefit the main activities included involvement with the annual under 16 football tournament along with the local GAA club. Construction of a new school was undertaken during the year. This was all enabled by the continued fundraising and donations which the charity received during the year.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

During the year the charity continued to keep its profile up even though the charity itself did not hold any significant fundraising events due to the continuing Covid-19 pandemic. This public profile resulted in donations being received throughout the year. The prime achievement of the charity this year was the progress of the first phase of the construction of the secondary school. This was completed with the help of funds raised from individuals and businesses in Northern Ireland.

Fundraising activities during the year.

The charity relies on the donations from the donors identified as required in the accounts, whose support is valued. The charity undertook no other direct fundraising activities itself.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

During the year the donations received enabled us to undertake a new secondary school building project, to add to the successful build of the Tyrone school. The services and activities provided in previous years by the new primary school have benefited local children, and their parents. These services have offered educational opportunities for children in the area, and also enable their parents to go out and work. The secondary school will provide much needed additional education support to the older children in the area.

This has a double impact of helping to develop the literacy of the community, and the economic circumstances of families. Both of these are key foundations to raising the standard of living for the community, and the region as a whole.

The methods used to recruit and appoint new charity trustees.

New trustees are identified through word of mouth. They come from the local community so very often are well known to existing members of the trustees of the charity. Potential trustees are screened and appointed by a panel comprising of existing trustees including the Chairperson. An active recruitment process is not undertaken as the charity is completely community-driven with its members and trustees all being from the local area.

Bankers: First Trust Bank, 8 High Street, Omagh, Co Tyrone, BT78 1BH
Accountants: Abac Chartered Accountants, 12 Abbey Street, Omagh. BT78 1BZ

Financial review

The charity's financial position at the end of the year ended 31 August 2020

The financial position of the charity at 31 August 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	2020 £	2019 £
Net income	(13,177)	(6,358)
Unrestricted Revenue funds available for the general purposes of the charity	(8,944)	4,233
Total Funds	(8,944)	4,233

Financial review of the position at the reporting date, 31 August 2020

The trustees consider the financial performance by the charity during the year to have been satisfactory despite the deficit for the year. As expected Covid-19 impacted the level of donations received during the year. Donations and income of £21,936 were received, with expenditure of £35,113 resulting in a deficit of £13,177 for the year. The main expenditure was on the new secondary school which was started during the year, as well as travel costs to the area. The deficit was therefore funded from existing reserves and loans from trustees, but this was considered normal given the nature of the charity and the irregular nature of the work it undertakes and donations it receives.

Policy on reserves

There is no specific reserves policy, the charity aims to hold reserves in the region of £10,000 depending on the timing of donations received. However due to the current covid-19 pandemic the level of donations was reduced and the reserves were utilised to provide support for the community centre in Lusaka. The directors understand the importance of restarting fundraising activities in order to build reserves to an appropriate level. The pandemic has highlighted the importance of having reserves. As at 31 August 2020, the charity had a deficit in reserves of £8,944.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The major risk the charity faces is the impact of the continuing Covid-19 global pandemic. In late March 2020 the UK government declared a nation-wide lockdown affecting every area of life in the UK. Every individual was affected. Severe travel restrictions were introduced which prevented all but essential travel. This had the major impact on the charity of preventing it from undertaking its charitable purposes of helping the people of Lusaka. Travel to the area has been suspended until it is considered safe to do so. With the continuing threat of Covid-19, travel to the area may not be possible until at least 2022. The charity continues to seek donations to keep funds available to send to Lusaka to cover running costs of the centre and the new school even though they are not able to travel out themselves. Foreign Office guidelines are also monitored for indication of a relaxation of restrictions enabling the charity to recommence its charitable work for the benefit of the communities of Zambia.

Factors likely to affect future financial performance.

Future financial performance will potentially be impacted by the level of disposable income that donors feel they have for making charitable donations. The charity does not receive any grants from public bodies but relies solely on donations from private individuals and businesses. As the impact on the economy from Covid-19 continues to be felt, the level of spending by individuals and businesses is likely to continue to decrease, although they have always had a very good response when undertaking a drive for donations.

Employment of disabled persons

Currently the charity does not have any employees that are classified as disabled. However, we always welcome applications from any disabled individuals and their applications are equally treated and assessed for suitability for any vacancies which arise.

This report was approved by the board of trustees on 29 June 2021.

Fionnuala Colton

Fionnuala Colton
Director and Trustee

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to: -

- Prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it's inappropriate to presume that the charity will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Methods of preparation of accounts- Small company provisions

The financial statements are set out on pages 9 to 17.
The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1 January 2019). (The SORP) and in accordance with the Financial Reporting Standard 102. These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small company's regime.

Signed on behalf of the board of trustees on 29 June 2021.

Fionnuala Colton

Fionnuala Colton
Director and Trustee

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2020

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 17 for the year ended 31 August 2020 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102 (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of charity trustees and examiner

The charity's trustees who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to an independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- Examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008
- Follow the procedures laid down in the Directions to Independent Examiners given by the Charity Commission for Northern Ireland and;
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, anD information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, to express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statements below.

I planned and performed my examination as so to satisfy myself that the objectives of the Independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under Section 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

-accounting records were not kept in accordance with section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

-the financial statements do not accord with those accounting records

-the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of 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 (FRS102)

-there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Julian McKeown
ABAC
Chartered Accountants and Registered Auditors
12 Abbey Street
Omagh.
Co Tyrone.
BT78 1BZ

Date: 29/06/2021

The Spirit of Paul McGirr

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 August 2020

	Notes	Unrestricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Total 2019 £
Income					
Donations and legacies	**4.1**	**19,435**	**19,435**	71,547	71,547
Other trading activities	**4.2**	**2,500**	**2,500**	1,190	1,190
Investments	**4.3**	**1**	**1**	1	1
Total income		**21,936**	**21,936**	72,738	72,738
Expenditure					
Raising funds	**5.1**	**433**	**433**	3,405	3,405
Charitable activities	**5.2**	**34,680**	**34,680**	75,691	75,691
Total Expenditure		**35,113**	**35,113**	79,096	79,096
Net income/(expenditure)		**(13,177)**	**(13,177)**	(6,358)	(6,358)
Transfers between funds		**-**	**-**	-	-
Net movement in funds for the financial year		**(13,177)**	**(13,177)**	(6,358)	(6,358)
Reconciliation of funds					
Balances brought forward at 1 September 2019	**11**	**4,233**	**4,233**	10,591	10,591
Balances carried forward at 31 August 2020		**(8,944)**	**(8,944)**	4,233	4,233

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

The Spirit of Paul McGirr
(A company limited by guarantee, not having a share capital)
Company Number: NI070120

BALANCE SHEET
as at 31 August 2020

	Notes	2020 £	2019 £
Current Assets			
Cash at bank and in hand		**10,249**	6,617
Creditors: Amounts falling due within one year	**8**	**(10,493)**	(2,384)
Net Current (Liabilities)/Assets		**(244)**	4,233
Total Assets less Current Liabilities		**(244)**	4,233
Creditors			
Amounts falling due after more than one year	**9**	**(8,700)**	-
Net (Liabilities)/Assets		**(8,944)**	4,233
Funds			
General fund (unrestricted)		**(8,944)**	4,233
Total funds	**11**	**(8,944)**	4,233

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

Approved by the Board of Trustees and authorised for issue on 29 June 2021 and signed on its behalf by

Fionnuala Colton

Fionnuala Colton
Trustee

1. GENERAL INFORMATION

The Spirit of Paul McGirr is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 73 Dooish Road, Dromore, Co Tyrone, BT78 3BA, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The accounts have been prepared on the accruals basis under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP),published by the Charity Commission in Northern Ireland (CCNI) effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration

Measurement and estimation -The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Statement of compliance
The financial statements of the charity for the financial year ended 31 August 2020 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Cash flow statement
The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting

Restricted funds
There are no restricted funds.

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

Endowment funds
There are no endowment funds.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Risk and future assumptions
The charity is a public benefit entity.

Risks to the charity include reducing income from donations, due to the continuing Covid-19 pandemic, which will significantly impact the ability of the charity to continue its work. A source of risk is also considered to be the nature of the activities of the charity where fund raising is undertaken in Northern Ireland but as the charitable works are carried out in Zambia, much of the funds raised are sent there for spending. Risks also include the preparation of financial statements on incomplete records due to the nature of activities undertaken by the charity in two countries.
Future assumptions are that the charity will continue its fund raising activities successfully to enable it to offer the services it currently offers to the people of Lusaka.

Defined contribution pension scheme
The charity does not operate a defined contribution pension scheme.

Loans to trustees included in Debtors
There were no loans made to trustees during the year.

Guarantees made by the charity on behalf of trustees
The charity made no guarantees on behalf of any trustees during the year.

Ultimate controlling party
The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the charity in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Creditors
Creditors are measured at the transaction price (usually invoice price), and recognised in the period in which they were incurred.

Cash at bank and in hand
Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Taxation
The Trustees consider that the charity satisfies the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 for UK Corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the Charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3. GOING CONCERN

The charity has reported a deficit of £13,177 for the year. The charity also has a deficit in reserves of £8,944 at the year end, however the deficit is owed to trustees who have gave assurances that the funds are not repayable until the charity is in a position to repay. The trustees will ensure that fundraising activities will begin as soon as current Covid restrictions allow. The directors are of the view that the immediate future of the charity is secure for the next 12 to 18 months and that on this basis the charity is a going concern.

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Donations and legacies	**19,435**	-	**19,435**	71,547

4.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Other trading activities	**2,500**	-	**2,500**	1,190

4.3 INVESTMENTS

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Investments	**1**	-	**1**	1

5. EXPENDITURE

5.1 RAISING FUNDS

	Direct Costs	Other Costs	Support Costs	2020	2019
	£	£	£	£	£
Raising funds	**433**	-	-	**433**	3,405

continued

5.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2020 £	2019 £
Expenditure on charitable activities	**34,680**	-	-	**34,680**	75,691

6. NET INCOME

	2020 £	2019 £
Net Income is stated after charging/(crediting):		
(Surplus) on disposal of tangible fixed assets	-	(80)
Deficit on foreign currencies	**91**	872

7. INVESTMENT AND OTHER INCOME

	2020 £	2019 £
Bank interest	**1**	1

8. CREDITORS
Amounts falling due within one year

	2020 £	2019 £
Trade creditors	**8,993**	884
Accruals and deferred income	**1,500**	1,500
	10,493	2,384

9. CREDITORS
Amounts falling due after more than one year

	2020 £	2019 £
Loans	**8,700**	-
Repayable between two and five years	**8,700**	-

10. RESERVES

	2020 £	2019 £
At 1 September 2019	**4,233**	10,591
Deficit for the financial year	**(13,177)**	(6,358)
At 31 August 2020	**(8,944)**	4,233

11. FUNDS
11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 September 2018	10,591	10,591
Movement during the financial year	(6,358)	(6,358)
At 31 August 2019	4,233	4,233
Movement during the financial year	(13,177)	(13,177)
At 31 August 2020	**(8,944)**	**(8,944)**

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2019	Income	Expenditure	Transfers between funds	Balance 31 August 2020
	£	£	£	£	£
Unrestricted funds					
Unrestricted General	4,233	21,936	35,113	-	(8,944)
Total funds	**4,232**	**21,936**	**35,113**	**-**	**(8,945)**

12. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. RELATED PARTY TRANSACTIONS

The trustees have provided interest free loans to the charity to the sum of £8,700 during the year, no monies were repaid to the trustees at the year end. The trustees have agreed not to seek repayment to such times that the charity has the available funds.

The trustees received no emolument during the year and one trustee was reimbursed for expenses incurred. These expenses are included in the profit and loss account as follows:

General expenses £216.34

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

The Spirit of Paul McGirr

Northern Ireland - Charity number 102618

Annual report

The Spirit of Paul McGirr

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2020

Company Number: NI070120
Charity Number: 102618

The Spirit of Paul McGirr
(A company limited by guarantee, not having a share capital)

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TRUSTEES' AND OTHER INFORMATION

Charity Number in Northern Ireland	102618
Company Number	NI070120
Registered Office and Principal Address	73 Dooish Road Dromore Co Tyrone BT78 3BA Northern Ireland
Independent Examiner	Abac Chartered Accountants Abbey House 12 Abbey Street Omagh Co Tyrone BT78 1BZ Northern Ireland
Bankers	First Trust 8 High Street OMAGH Co Tyrone BT78 1BH

The Spirit of Paul McGirr

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 AUGUST 2020

for the financial year ended 31 August 2020

The Trustees present their Report and Accounts for the year ended 31 August 2020, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The Charity name

The legal name of the charity is: - The Spirit of Paul McGirr.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 102618.

The charity raises funds in Northern Ireland but the charitable works are carried out in Zambia.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under the company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity law.

By operation of law all trustees and directors under the Companies Act 2006 and all directors are trustees under the Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are: -

73 Dooish Road
Dromore, Omagh
County Tyrone, BT78 3BA
Telephone: 07974682088
Email Address: info@spiritofpaulmcgirr.org
Web Address: www.spiritofpaulmcgirr.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The trustees in office on the date of the report was approved were: -

Fionnuala Colton
Colm Donnelly
Martin McCann
Michael McGirr
Maeveen McNabb
Gavriel O'Donnell
Conall Quinn
Mark Quinn
Katrina McGirr
Aidan McGale

The trustees who served as a trustee in the reporting period were shown above. Fearghal Quinn resigned during the year and a letter of resignation is held on file. There were no changes between the year end and approval of accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objectives of the Company shall be to provide development and support to the communities in Zambia for the furtherance of the relief of poverty, the advancement of education and other charitable purposes by engaging in community development programmes to provide improved educational and other facilities so as to enhance future opportunities and development for people in Zambia.

The main activities undertaken in relation to those purposes during the year

During the year the charity undertook to build a new secondary school for the community in Lusaka. Donations were received. Various building materials were purchased and shipped to the region to enable the work to commence. A team of individuals travelled to Lusaka to oversee the progress.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

To further the charity's purpose for the public benefit the main activities included involvement with the annual under 16 football tournament along with the local GAA club. Construction of a new school was undertaken during the year. This was all enabled by the continued fundraising and donations which the charity received during the year.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

During the year the charity continued to keep its profile up even though the charity itself did not hold any significant fundraising events due to the continuing Covid-19 pandemic. This public profile resulted in donations being received throughout the year. The prime achievement of the charity this year was the progress of the first phase of the construction of the secondary school. This was completed with the help of funds raised from individuals and businesses in Northern Ireland.

Fundraising activities during the year.

The charity relies on the donations from the donors identified as required in the accounts, whose support is valued. The charity undertook no other direct fundraising activities itself.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

During the year the donations received enabled us to undertake a new secondary school building project, to add to the successful build of the Tyrone school. The services and activities provided in previous years by the new primary school have benefited local children, and their parents. These services have offered educational opportunities for children in the area, and also enable their parents to go out and work. The secondary school will provide much needed additional education support to the older children in the area.

This has a double impact of helping to develop the literacy of the community, and the economic circumstances of families. Both of these are key foundations to raising the standard of living for the community, and the region as a whole.

The methods used to recruit and appoint new charity trustees.

New trustees are identified through word of mouth. They come from the local community so very often are well known to existing members of the trustees of the charity. Potential trustees are screened and appointed by a panel comprising of existing trustees including the Chairperson. An active recruitment process is not undertaken as the charity is completely community-driven with its members and trustees all being from the local area.

Bankers: First Trust Bank, 8 High Street, Omagh, Co Tyrone, BT78 1BH
Accountants: Abac Chartered Accountants, 12 Abbey Street, Omagh. BT78 1BZ

Financial review

The charity's financial position at the end of the year ended 31 August 2020

The financial position of the charity at 31 August 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	2020 £	2019 £
Net income	(13,177)	(6,358)
Unrestricted Revenue funds available for the general purposes of the charity	(8,944)	4,233
Total Funds	(8,944)	4,233

Financial review of the position at the reporting date, 31 August 2020

The trustees consider the financial performance by the charity during the year to have been satisfactory despite the deficit for the year. As expected Covid-19 impacted the level of donations received during the year. Donations and income of £21,936 were received, with expenditure of £35,113 resulting in a deficit of £13,177 for the year. The main expenditure was on the new secondary school which was started during the year, as well as travel costs to the area. The deficit was therefore funded from existing reserves and loans from trustees, but this was considered normal given the nature of the charity and the irregular nature of the work it undertakes and donations it receives.

Policy on reserves

There is no specific reserves policy, the charity aims to hold reserves in the region of £10,000 depending on the timing of donations received. However due to the current covid-19 pandemic the level of donations was reduced and the reserves were utilised to provide support for the community centre in Lusaka. The directors understand the importance of restarting fundraising activities in order to build reserves to an appropriate level. The pandemic has highlighted the importance of having reserves. As at 31 August 2020, the charity had a deficit in reserves of £8,944.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The major risk the charity faces is the impact of the continuing Covid-19 global pandemic. In late March 2020 the UK government declared a nation-wide lockdown affecting every area of life in the UK. Every individual was affected. Severe travel restrictions were introduced which prevented all but essential travel. This had the major impact on the charity of preventing it from undertaking its charitable purposes of helping the people of Lusaka. Travel to the area has been suspended until it is considered safe to do so. With the continuing threat of Covid-19, travel to the area may not be possible until at least 2022. The charity continues to seek donations to keep funds available to send to Lusaka to cover running costs of the centre and the new school even though they are not able to travel out themselves. Foreign Office guidelines are also monitored for indication of a relaxation of restrictions enabling the charity to recommence its charitable work for the benefit of the communities of Zambia.

Factors likely to affect future financial performance.

Future financial performance will potentially be impacted by the level of disposable income that donors feel they have for making charitable donations. The charity does not receive any grants from public bodies but relies solely on donations from private individuals and businesses. As the impact on the economy from Covid-19 continues to be felt, the level of spending by individuals and businesses is likely to continue to decrease, although they have always had a very good response when undertaking a drive for donations.

Employment of disabled persons

Currently the charity does not have any employees that are classified as disabled. However, we always welcome applications from any disabled individuals and their applications are equally treated and assessed for suitability for any vacancies which arise.

This report was approved by the board of trustees on 29 June 2021.

Fionnuala Colton

Fionnuala Colton
Director and Trustee

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to: -

- Prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it's inappropriate to presume that the charity will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Methods of preparation of accounts- Small company provisions

The financial statements are set out on pages 9 to 17.
The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1 January 2019). (The SORP) and in accordance with the Financial Reporting Standard 102. These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small company's regime.

Signed on behalf of the board of trustees on 29 June 2021.

Fionnuala Colton

Fionnuala Colton
Director and Trustee

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2020

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 17 for the year ended 31 August 2020 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102 (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of charity trustees and examiner

The charity's trustees who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to an independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- Examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008
- Follow the procedures laid down in the Directions to Independent Examiners given by the Charity Commission for Northern Ireland and;
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, anD information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, to express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statements below.

I planned and performed my examination as so to satisfy myself that the objectives of the Independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under Section 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

-accounting records were not kept in accordance with section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

-the financial statements do not accord with those accounting records

-the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of 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 (FRS102)

-there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Julian McKeown
ABAC
Chartered Accountants and Registered Auditors
12 Abbey Street
Omagh.
Co Tyrone.
BT78 1BZ

Date: 29/06/2021

The Spirit of Paul McGirr

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 August 2020

	Notes	Unrestricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Total 2019 £
Income					
Donations and legacies	**4.1**	**19,435**	**19,435**	71,547	71,547
Other trading activities	**4.2**	**2,500**	**2,500**	1,190	1,190
Investments	**4.3**	**1**	**1**	1	1
Total income		**21,936**	**21,936**	72,738	72,738
Expenditure					
Raising funds	**5.1**	**433**	**433**	3,405	3,405
Charitable activities	**5.2**	**34,680**	**34,680**	75,691	75,691
Total Expenditure		**35,113**	**35,113**	79,096	79,096
Net income/(expenditure)		**(13,177)**	**(13,177)**	(6,358)	(6,358)
Transfers between funds		**-**	**-**	-	-
Net movement in funds for the financial year		**(13,177)**	**(13,177)**	(6,358)	(6,358)
Reconciliation of funds					
Balances brought forward at 1 September 2019	**11**	**4,233**	**4,233**	10,591	10,591
Balances carried forward at 31 August 2020		**(8,944)**	**(8,944)**	4,233	4,233

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

The Spirit of Paul McGirr
(A company limited by guarantee, not having a share capital)
Company Number: NI070120

BALANCE SHEET
as at 31 August 2020

	Notes	2020 £	2019 £
Current Assets			
Cash at bank and in hand		**10,249**	6,617
Creditors: Amounts falling due within one year	**8**	**(10,493)**	(2,384)
Net Current (Liabilities)/Assets		**(244)**	4,233
Total Assets less Current Liabilities		**(244)**	4,233
Creditors			
Amounts falling due after more than one year	**9**	**(8,700)**	-
Net (Liabilities)/Assets		**(8,944)**	4,233
Funds			
General fund (unrestricted)		**(8,944)**	4,233
Total funds	**11**	**(8,944)**	4,233

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

Approved by the Board of Trustees and authorised for issue on 29 June 2021 and signed on its behalf by

Fionnuala Colton

Fionnuala Colton
Trustee

1. GENERAL INFORMATION

The Spirit of Paul McGirr is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 73 Dooish Road, Dromore, Co Tyrone, BT78 3BA, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The accounts have been prepared on the accruals basis under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP),published by the Charity Commission in Northern Ireland (CCNI) effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration

Measurement and estimation -The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Statement of compliance
The financial statements of the charity for the financial year ended 31 August 2020 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Cash flow statement
The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting

Restricted funds
There are no restricted funds.

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

Endowment funds
There are no endowment funds.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Risk and future assumptions
The charity is a public benefit entity.

Risks to the charity include reducing income from donations, due to the continuing Covid-19 pandemic, which will significantly impact the ability of the charity to continue its work. A source of risk is also considered to be the nature of the activities of the charity where fund raising is undertaken in Northern Ireland but as the charitable works are carried out in Zambia, much of the funds raised are sent there for spending. Risks also include the preparation of financial statements on incomplete records due to the nature of activities undertaken by the charity in two countries.
Future assumptions are that the charity will continue its fund raising activities successfully to enable it to offer the services it currently offers to the people of Lusaka.

Defined contribution pension scheme
The charity does not operate a defined contribution pension scheme.

Loans to trustees included in Debtors
There were no loans made to trustees during the year.

Guarantees made by the charity on behalf of trustees
The charity made no guarantees on behalf of any trustees during the year.

Ultimate controlling party
The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the charity in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Creditors
Creditors are measured at the transaction price (usually invoice price), and recognised in the period in which they were incurred.

Cash at bank and in hand
Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Taxation
The Trustees consider that the charity satisfies the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 for UK Corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the Charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3. GOING CONCERN

The charity has reported a deficit of £13,177 for the year. The charity also has a deficit in reserves of £8,944 at the year end, however the deficit is owed to trustees who have gave assurances that the funds are not repayable until the charity is in a position to repay. The trustees will ensure that fundraising activities will begin as soon as current Covid restrictions allow. The directors are of the view that the immediate future of the charity is secure for the next 12 to 18 months and that on this basis the charity is a going concern.

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Donations and legacies	**19,435**	-	**19,435**	71,547

4.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Other trading activities	**2,500**	-	**2,500**	1,190

4.3 INVESTMENTS

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Investments	**1**	-	**1**	1

5. EXPENDITURE

5.1 RAISING FUNDS

	Direct Costs	Other Costs	Support Costs	2020	2019
	£	£	£	£	£
Raising funds	**433**	-	-	**433**	3,405

continued

5.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2020 £	2019 £
Expenditure on charitable activities	**34,680**	-	-	**34,680**	75,691

6. NET INCOME

	2020 £	2019 £
Net Income is stated after charging/(crediting):		
(Surplus) on disposal of tangible fixed assets	-	(80)
Deficit on foreign currencies	**91**	872

7. INVESTMENT AND OTHER INCOME

	2020 £	2019 £
Bank interest	**1**	1

8. CREDITORS
Amounts falling due within one year

	2020 £	2019 £
Trade creditors	**8,993**	884
Accruals and deferred income	**1,500**	1,500
	10,493	2,384

9. CREDITORS
Amounts falling due after more than one year

	2020 £	2019 £
Loans	**8,700**	-
Repayable between two and five years	**8,700**	-

10. RESERVES

	2020 £	2019 £
At 1 September 2019	**4,233**	10,591
Deficit for the financial year	**(13,177)**	(6,358)
At 31 August 2020	**(8,944)**	4,233

11. FUNDS
11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 September 2018	10,591	10,591
Movement during the financial year	(6,358)	(6,358)
At 31 August 2019	4,233	4,233
Movement during the financial year	(13,177)	(13,177)
At 31 August 2020	**(8,944)**	**(8,944)**

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2019	Income	Expenditure	Transfers between funds	Balance 31 August 2020
	£	£	£	£	£
Unrestricted funds					
Unrestricted General	4,233	21,936	35,113	-	(8,944)
Total funds	**4,232**	**21,936**	**35,113**	**-**	**(8,945)**

12. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. RELATED PARTY TRANSACTIONS

The trustees have provided interest free loans to the charity to the sum of £8,700 during the year, no monies were repaid to the trustees at the year end. The trustees have agreed not to seek repayment to such times that the charity has the available funds.

The trustees received no emolument during the year and one trustee was reimbursed for expenses incurred. These expenses are included in the profit and loss account as follows:

General expenses £216.34

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

The Spirit of Paul McGirr

Northern Ireland - Charity number 102618

Annual return

The Spirit of Paul McGirr

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2020

Company Number: NI070120
Charity Number: 102618

The Spirit of Paul McGirr
(A company limited by guarantee, not having a share capital)

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TRUSTEES' AND OTHER INFORMATION

Charity Number in Northern Ireland	102618
Company Number	NI070120
Registered Office and Principal Address	73 Dooish Road Dromore Co Tyrone BT78 3BA Northern Ireland
Independent Examiner	Abac Chartered Accountants Abbey House 12 Abbey Street Omagh Co Tyrone BT78 1BZ Northern Ireland
Bankers	First Trust 8 High Street OMAGH Co Tyrone BT78 1BH

The Spirit of Paul McGirr

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 AUGUST 2020

for the financial year ended 31 August 2020

The Trustees present their Report and Accounts for the year ended 31 August 2020, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The Charity name

The legal name of the charity is: - The Spirit of Paul McGirr.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 102618.

The charity raises funds in Northern Ireland but the charitable works are carried out in Zambia.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under the company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity law.

By operation of law all trustees and directors under the Companies Act 2006 and all directors are trustees under the Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are: -

73 Dooish Road
Dromore, Omagh
County Tyrone, BT78 3BA
Telephone: 07974682088
Email Address: info@spiritofpaulmcgirr.org
Web Address: www.spiritofpaulmcgirr.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The trustees in office on the date of the report was approved were: -

Fionnuala Colton
Colm Donnelly
Martin McCann
Michael McGirr
Maeveen McNabb
Gavriel O'Donnell
Conall Quinn
Mark Quinn
Katrina McGirr
Aidan McGale

The trustees who served as a trustee in the reporting period were shown above. Fearghal Quinn resigned during the year and a letter of resignation is held on file. There were no changes between the year end and approval of accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objectives of the Company shall be to provide development and support to the communities in Zambia for the furtherance of the relief of poverty, the advancement of education and other charitable purposes by engaging in community development programmes to provide improved educational and other facilities so as to enhance future opportunities and development for people in Zambia.

The main activities undertaken in relation to those purposes during the year

During the year the charity undertook to build a new secondary school for the community in Lusaka. Donations were received. Various building materials were purchased and shipped to the region to enable the work to commence. A team of individuals travelled to Lusaka to oversee the progress.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

To further the charity's purpose for the public benefit the main activities included involvement with the annual under 16 football tournament along with the local GAA club. Construction of a new school was undertaken during the year. This was all enabled by the continued fundraising and donations which the charity received during the year.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

During the year the charity continued to keep its profile up even though the charity itself did not hold any significant fundraising events due to the continuing Covid-19 pandemic. This public profile resulted in donations being received throughout the year. The prime achievement of the charity this year was the progress of the first phase of the construction of the secondary school. This was completed with the help of funds raised from individuals and businesses in Northern Ireland.

Fundraising activities during the year.

The charity relies on the donations from the donors identified as required in the accounts, whose support is valued. The charity undertook no other direct fundraising activities itself.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

During the year the donations received enabled us to undertake a new secondary school building project, to add to the successful build of the Tyrone school. The services and activities provided in previous years by the new primary school have benefited local children, and their parents. These services have offered educational opportunities for children in the area, and also enable their parents to go out and work. The secondary school will provide much needed additional education support to the older children in the area.

This has a double impact of helping to develop the literacy of the community, and the economic circumstances of families. Both of these are key foundations to raising the standard of living for the community, and the region as a whole.

The methods used to recruit and appoint new charity trustees.

New trustees are identified through word of mouth. They come from the local community so very often are well known to existing members of the trustees of the charity. Potential trustees are screened and appointed by a panel comprising of existing trustees including the Chairperson. An active recruitment process is not undertaken as the charity is completely community-driven with its members and trustees all being from the local area.

Bankers: First Trust Bank, 8 High Street, Omagh, Co Tyrone, BT78 1BH
Accountants: Abac Chartered Accountants, 12 Abbey Street, Omagh. BT78 1BZ

Financial review

The charity's financial position at the end of the year ended 31 August 2020

The financial position of the charity at 31 August 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	2020 £	2019 £
Net income	(13,177)	(6,358)
Unrestricted Revenue funds available for the general purposes of the charity	(8,944)	4,233
Total Funds	(8,944)	4,233

Financial review of the position at the reporting date, 31 August 2020

The trustees consider the financial performance by the charity during the year to have been satisfactory despite the deficit for the year. As expected Covid-19 impacted the level of donations received during the year. Donations and income of £21,936 were received, with expenditure of £35,113 resulting in a deficit of £13,177 for the year. The main expenditure was on the new secondary school which was started during the year, as well as travel costs to the area. The deficit was therefore funded from existing reserves and loans from trustees, but this was considered normal given the nature of the charity and the irregular nature of the work it undertakes and donations it receives.

Policy on reserves

There is no specific reserves policy, the charity aims to hold reserves in the region of £10,000 depending on the timing of donations received. However due to the current covid-19 pandemic the level of donations was reduced and the reserves were utilised to provide support for the community centre in Lusaka. The directors understand the importance of restarting fundraising activities in order to build reserves to an appropriate level. The pandemic has highlighted the importance of having reserves. As at 31 August 2020, the charity had a deficit in reserves of £8,944.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The major risk the charity faces is the impact of the continuing Covid-19 global pandemic. In late March 2020 the UK government declared a nation-wide lockdown affecting every area of life in the UK. Every individual was affected. Severe travel restrictions were introduced which prevented all but essential travel. This had the major impact on the charity of preventing it from undertaking its charitable purposes of helping the people of Lusaka. Travel to the area has been suspended until it is considered safe to do so. With the continuing threat of Covid-19, travel to the area may not be possible until at least 2022. The charity continues to seek donations to keep funds available to send to Lusaka to cover running costs of the centre and the new school even though they are not able to travel out themselves. Foreign Office guidelines are also monitored for indication of a relaxation of restrictions enabling the charity to recommence its charitable work for the benefit of the communities of Zambia.

Factors likely to affect future financial performance.

Future financial performance will potentially be impacted by the level of disposable income that donors feel they have for making charitable donations. The charity does not receive any grants from public bodies but relies solely on donations from private individuals and businesses. As the impact on the economy from Covid-19 continues to be felt, the level of spending by individuals and businesses is likely to continue to decrease, although they have always had a very good response when undertaking a drive for donations.

Employment of disabled persons

Currently the charity does not have any employees that are classified as disabled. However, we always welcome applications from any disabled individuals and their applications are equally treated and assessed for suitability for any vacancies which arise.

This report was approved by the board of trustees on 29 June 2021.

Fionnuala Colton

Fionnuala Colton
Director and Trustee

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to: -

- Prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it's inappropriate to presume that the charity will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Methods of preparation of accounts- Small company provisions

The financial statements are set out on pages 9 to 17.
The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1 January 2019). (The SORP) and in accordance with the Financial Reporting Standard 102. These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small company's regime.

Signed on behalf of the board of trustees on 29 June 2021.

Fionnuala Colton

Fionnuala Colton
Director and Trustee

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2020

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 17 for the year ended 31 August 2020 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102 (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of charity trustees and examiner

The charity's trustees who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to an independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- Examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008
- Follow the procedures laid down in the Directions to Independent Examiners given by the Charity Commission for Northern Ireland and;
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, anD information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, to express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statements below.

I planned and performed my examination as so to satisfy myself that the objectives of the Independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under Section 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

-accounting records were not kept in accordance with section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

-the financial statements do not accord with those accounting records

-the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of 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 (FRS102)

-there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Julian McKeown
ABAC
Chartered Accountants and Registered Auditors
12 Abbey Street
Omagh.
Co Tyrone.
BT78 1BZ

Date: 29/06/2021

The Spirit of Paul McGirr

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 August 2020

	Notes	Unrestricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Total 2019 £
Income					
Donations and legacies	**4.1**	**19,435**	**19,435**	71,547	71,547
Other trading activities	**4.2**	**2,500**	**2,500**	1,190	1,190
Investments	**4.3**	**1**	**1**	1	1
Total income		**21,936**	**21,936**	72,738	72,738
Expenditure					
Raising funds	**5.1**	**433**	**433**	3,405	3,405
Charitable activities	**5.2**	**34,680**	**34,680**	75,691	75,691
Total Expenditure		**35,113**	**35,113**	79,096	79,096
Net income/(expenditure)		**(13,177)**	**(13,177)**	(6,358)	(6,358)
Transfers between funds		**-**	**-**	-	-
Net movement in funds for the financial year		**(13,177)**	**(13,177)**	(6,358)	(6,358)
Reconciliation of funds					
Balances brought forward at 1 September 2019	**11**	**4,233**	**4,233**	10,591	10,591
Balances carried forward at 31 August 2020		**(8,944)**	**(8,944)**	4,233	4,233

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

The Spirit of Paul McGirr
(A company limited by guarantee, not having a share capital)
Company Number: NI070120

BALANCE SHEET
as at 31 August 2020

	Notes	2020 £	2019 £
Current Assets			
Cash at bank and in hand		**10,249**	6,617
Creditors: Amounts falling due within one year	**8**	**(10,493)**	(2,384)
Net Current (Liabilities)/Assets		**(244)**	4,233
Total Assets less Current Liabilities		**(244)**	4,233
Creditors			
Amounts falling due after more than one year	**9**	**(8,700)**	-
Net (Liabilities)/Assets		**(8,944)**	4,233
Funds			
General fund (unrestricted)		**(8,944)**	4,233
Total funds	**11**	**(8,944)**	4,233

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

Approved by the Board of Trustees and authorised for issue on 29 June 2021 and signed on its behalf by

Fionnuala Colton

Fionnuala Colton
Trustee

1. GENERAL INFORMATION

The Spirit of Paul McGirr is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 73 Dooish Road, Dromore, Co Tyrone, BT78 3BA, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The accounts have been prepared on the accruals basis under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP),published by the Charity Commission in Northern Ireland (CCNI) effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration

Measurement and estimation -The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Statement of compliance
The financial statements of the charity for the financial year ended 31 August 2020 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Cash flow statement
The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting

Restricted funds
There are no restricted funds.

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

Endowment funds
There are no endowment funds.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Risk and future assumptions
The charity is a public benefit entity.

Risks to the charity include reducing income from donations, due to the continuing Covid-19 pandemic, which will significantly impact the ability of the charity to continue its work. A source of risk is also considered to be the nature of the activities of the charity where fund raising is undertaken in Northern Ireland but as the charitable works are carried out in Zambia, much of the funds raised are sent there for spending. Risks also include the preparation of financial statements on incomplete records due to the nature of activities undertaken by the charity in two countries.
Future assumptions are that the charity will continue its fund raising activities successfully to enable it to offer the services it currently offers to the people of Lusaka.

Defined contribution pension scheme
The charity does not operate a defined contribution pension scheme.

Loans to trustees included in Debtors
There were no loans made to trustees during the year.

Guarantees made by the charity on behalf of trustees
The charity made no guarantees on behalf of any trustees during the year.

Ultimate controlling party
The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the charity in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Creditors
Creditors are measured at the transaction price (usually invoice price), and recognised in the period in which they were incurred.

Cash at bank and in hand
Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Taxation
The Trustees consider that the charity satisfies the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 for UK Corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the Charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3. GOING CONCERN

The charity has reported a deficit of £13,177 for the year. The charity also has a deficit in reserves of £8,944 at the year end, however the deficit is owed to trustees who have gave assurances that the funds are not repayable until the charity is in a position to repay. The trustees will ensure that fundraising activities will begin as soon as current Covid restrictions allow. The directors are of the view that the immediate future of the charity is secure for the next 12 to 18 months and that on this basis the charity is a going concern.

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Donations and legacies	**19,435**	-	**19,435**	71,547

4.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Other trading activities	**2,500**	-	**2,500**	1,190

4.3 INVESTMENTS

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Investments	**1**	-	**1**	1

5. EXPENDITURE

5.1 RAISING FUNDS

	Direct Costs	Other Costs	Support Costs	2020	2019
	£	£	£	£	£
Raising funds	**433**	-	-	**433**	3,405

continued

5.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2020 £	2019 £
Expenditure on charitable activities	**34,680**	-	-	**34,680**	75,691

6. NET INCOME

	2020 £	2019 £
Net Income is stated after charging/(crediting):		
(Surplus) on disposal of tangible fixed assets	-	(80)
Deficit on foreign currencies	**91**	872

7. INVESTMENT AND OTHER INCOME

	2020 £	2019 £
Bank interest	**1**	1

8. CREDITORS
Amounts falling due within one year

	2020 £	2019 £
Trade creditors	**8,993**	884
Accruals and deferred income	**1,500**	1,500
	10,493	2,384

9. CREDITORS
Amounts falling due after more than one year

	2020 £	2019 £
Loans	**8,700**	-
Repayable between two and five years	**8,700**	-

10. RESERVES

	2020 £	2019 £
At 1 September 2019	**4,233**	10,591
Deficit for the financial year	**(13,177)**	(6,358)
At 31 August 2020	**(8,944)**	4,233

11. FUNDS
11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 September 2018	10,591	10,591
Movement during the financial year	(6,358)	(6,358)
At 31 August 2019	4,233	4,233
Movement during the financial year	(13,177)	(13,177)
At 31 August 2020	**(8,944)**	**(8,944)**

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2019	Income	Expenditure	Transfers between funds	Balance 31 August 2020
	£	£	£	£	£
Unrestricted funds					
Unrestricted General	4,233	21,936	35,113	-	(8,944)
Total funds	**4,232**	**21,936**	**35,113**	**-**	**(8,945)**

12. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. RELATED PARTY TRANSACTIONS

The trustees have provided interest free loans to the charity to the sum of £8,700 during the year, no monies were repaid to the trustees at the year end. The trustees have agreed not to seek repayment to such times that the charity has the available funds.

The trustees received no emolument during the year and one trustee was reimbursed for expenses incurred. These expenses are included in the profit and loss account as follows:

General expenses £216.34

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.