

**ASHWOODS CHRISTIAN FELLOWSHIP**

**Financial Statements**

**for the year ended 31 March 2017**

## **ASHWOODS CHRISTIAN FELLOWSHIP**

### **Charity Information**

Principal address                      4 Ashwoods Road, Sligo Road, Enniskillen  
Co Fermanagh, BT74 5QR

Trustees                                      Mr D Johnston  
   Mrs E Johnston  
   Mr W Dunlop  
   Mrs M Coe  
   Mrs L McFarland  
   Mr O Duffy

Accountants                                JSR  
   44 Blackisland Road  
   Annaghmore  
   Portadown  
   BT62 1NE

Bankers                                      Danske Bank  
   24 Townhall Street  
   Enniskillen  
   Co Fermanagh

Charity Commission  
For Northern Ireland Number      102784

## **ASHWOODS CHRISTIAN FELLOWSHIP**

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## **ASHWOODS CHRISTIAN FELLOWSHIP**

### **Report of the Trustees for the year ended 31 March 2017**

#### **Structure, Governance and Management**

The Trust (the charity) is an unincorporated trust, constituted under a deed of trust, and is registered as a charity with HRMC and with Charity Commission for NI. The charity plans to continue to raise funds through its routine and special collections from within its congregation, all of which to serve the charity's objectives in the furtherance of the Christian belief.

The trustees have been appointed for an indefinite period of time.

The trustees meet regularly to discuss the broad strategy of the charity to include areas of activity for the charity, assessment of reserves and risk management.

#### **Trustees**

The Trustees who served during the year were as follows:

Mr Donald Johnston	Mrs Eileen Johnston	Mr William Dunlop
Mrs Maude Coe	Mrs Linda McFarland	Mr Owen Duffy

#### **Risk Management**

The trustees actively review any major risks, which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources for the incoming year. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the most significant risks.

#### **Objectives**

The Association is established to advance Christianity, relieve poverty, sickness and distress, among people in Northern Ireland primarily, but also in India and any other part of the world and in particular: (a) to promote Christianity, by preaching the Gospel and by holding prayer meetings and religious services for public worship; (b) to relief of persons in need as a result of poverty, famine, war or other disaster, natural or otherwise in any part of the World; (c) to provide support and financial aid to such other charitable institutions and/ or charitable purposes as may from time to time be determined in accordance with the law of charity

#### **Activities - meeting objectives and public benefit**

The trustees have had regard to the Public Benefit requirement as stipulated by Charity Commission for Northern Ireland.

Regular public Gospel meetings were held within the fellowship meeting hall to share Gods Word. Within these meetings numerous speakers were invited to attend and preach the Gospel of Jesus Christ.

Regular prayer meetings were held in our fellowship meeting-hall.

During the year we continued to provide financial support to children in India through our ongoing connection with Helping Children Nationwide. During the year under review we gifted £180.00 directly to this charity (2016; £180.00).

Charity Shop – during the year under review, the charity operated a part-time charity shop in Cathcart Square, Enniskillen. This proved to be a good way of reaching out to the local community. Through this venture we were able to spread Gods word to members of the local community who might not otherwise have attended one of our regular services. The charity shop has now closed.



## **ASHWOODS CHRISTIAN FELLOWSHIP**

### **Report of the Trustees for the year ended 31 March 2017**

#### **Financial Review**

The Financial Statements are presented in the standard format required by the Charities SORP (FRS 102) 2015 and in accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 on the Receipts and Payments basis. The Statement of Financial Activities on page 5 shows the gross income from all sources.

Ashwoods Christian Fellowship is reliant upon income collected through its weekly collections and special collections, combined with the receipt of donated goods through the temporary Charity Shop to cover the running costs of the charity and to further its objectives.

#### **Financial Review (cont.d)**

In the year under review the combined income received from collections and the charity shop amounted to £ 3,590 (2016: £ 4,011 ).

Expenses associated with its charitable activity work amounted to £ 1,825 (2016: £ 2,382 ) during the year.

#### **Investment Policy**

Apart from retaining a prudent amount in reserves each year most of the charity's funds are spent in the short term.

#### **Reserves Policy**

The trustees aim to maintain sufficient reserves to enable the trust to continue its humanitarian aid and Christian outreach at its current level.

#### **Plans for the future**

The trustees plan to continue the current level of Christian outreach within the local community through the regular meetings. The trustees also plan to continue their financial support to children in India through Helping Children Nationwide, as well as providing support to other charitable causes as and when possible.

#### **Trustee responsibilities in relation to the accounts**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

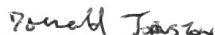
## ASHWOODS CHRISTIAN FELLOWSHIP

### **Report of the Trustees for the year ended 31 March 2017**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the Trustees and signed on its behalf by



Mr Donald Johnston  
Chairperson/ Trustee

Date: 7<sup>th</sup> March 2018



Mr William Dunlop  
Treasurer/ Trustee/

Date: 7<sup>th</sup> March 2018

**ASHWOODS CHRISTIAN FELLOWSHIP**  
**Independent examiner's report to the charity trustees of 'ASHWOODS CHRISTIAN**  
**FELLOWSHIP' Trust**  
**for the year ended 31 March 2017**

I report on the accounts of the Trust for the year ended 31 March 2017, which are set out on pages 5 to 12.

**Respective responsibilities of charity trustees and examiner**

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

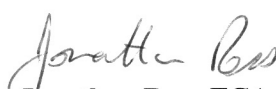
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

**Independent examiner's statement**

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

  
**Jonathan Ross FCA**  
**Chartered Accountant**

44 Blackisland Road  
Annaghmore  
Portadown  
BT62 1NE

7<sup>th</sup> March 2018

# ASHWOODS CHRISTIAN FELLOWSHIP

## Income & Expenditure Account Year ended 31 March 2017

	2017	2017	2017	2016
	Unrestricted	Restricted		
	Income	Income	Total	
	£	£	£	£
Donations received	3,590	-	3,590	4,011
Gift Aid on donations	-	-	-	-
Charity Shop	-	-	-	-
<b>Total Income</b>	<b>3,590</b>	<b>-</b>	<b>3,590</b>	<b>4,011</b>
<b><u>Direct Expenses</u></b>				
Donations & Gifts	280	-	280	555
Conference	695	-	695	770
Visiting speakers/ musicians	850	-	850	1,057
	<b>1,825</b>	<b>-</b>	<b>1,825</b>	<b>2,382</b>
<b><u>Administration Expenses</u></b>				
Insurance	152	-	152	230
Light & heat	1,029	-	1,029	296
Repairs & maintenance	65	-	65	219
Printing, postage & stationery	30	-	30	82
Advertising	194	-	194	212
Meeting costs/ Catering/ Hosting	140	-	140	83
Accountancy	230	-	230	230
Bank Charges	15	-	15	-
Sundry Expenses	16	-	16	-
	<b>1,871</b>	<b>-</b>	<b>1,871</b>	<b>1,352</b>
<b>(Deficit)/ Surplus</b>	<b>(106)</b>	<b>-</b>	<b>(106)</b>	<b>277</b>

There were no other gains or losses other than those recognised above.

# ASHWOODS CHRISTIAN FELLOWSHIP

## Statement of Financial Activities for the year ended 31 March 2017

		Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior year £
<b>For the year ended 31 March 2017</b>					
<b>Incoming Resources</b>	<b>Notes</b>				
Incoming Resources from generated funds					
Voluntary income	<b>3</b>	<u>3,590</u>	<u>-</u>	<u>3,590</u>	<u>4,011</u>
<b>Total Incoming Resources</b>		<u><b>3,590</b></u>	<u><b>-</b></u>	<u><b>3,590</b></u>	<u><b>4,011</b></u>
<b>Resources Expended</b>					
Charitable activities	<b>4</b>	<u>1,825</u>	<u>-</u>	<u>1,825</u>	<u>2,382</u>
Running Costs/ Administrative costs	<b>5</b>	<u>1,641</u>	<u>-</u>	<u>1,641</u>	<u>1,122</u>
Governance Costs	<b>6</b>	<u>230</u>	<u>-</u>	<u>230</u>	<u>230</u>
<b>Total Resources Expended</b>		<u><b>3,697</b></u>	<u><b>-</b></u>	<u><b>3,697</b></u>	<u><b>3,734</b></u>
<b>Net incoming/ outgoing resources before transfers</b>		<u>(107)</u>	<u>-</u>	<u>(107)</u>	<u>277</u>
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net incoming resources before other recognised gains and losses</b>		(107)	-	(107)	277
<b>Net movement in funds</b>		(107)	-	(107)	277
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>414</u>	<u>-</u>	<u>414</u>	<u>137</u>
<b>Total funds carried forward</b>	<b>9</b>	<u><b>307</b></u>	<u><b>-</b></u>	<u><b>307</b></u>	<u><b>414</b></u>

There is no difference between the net movement in funds stated above, and the historical cost equivalent. All of the charity's activities derived from continuing operations during the year. The charity has no recognised gains or losses other than those shown above and therefore no separate statement of total recognised gains and losses has been presented.

# ASHWOODS CHRISTIAN FELLOWSHIP

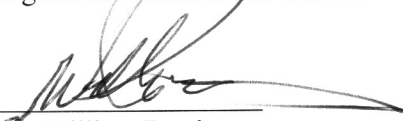
## Balance sheet as at 31 March 2017

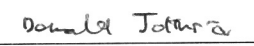
	Notes:	2017	2016
		£	£
<b>Fixed Assets</b>		-	-
<b>Current Assets</b>			
Other Debtors		-	-
Cash as Bank and in hand	7	537	414
<b>Liabilities</b>			
Loans		-	-
Other creditors and accruals	8	(230)	
<b>Total assets less current liabilities</b>		<u><u>307</u></u>	<u><u>414</u></u>
<b><u>Represented by:</u></b>			
Unrestricted funds		307	414
Restricted funds		-	-
	9	<u><u>307</u></u>	<u><u>414</u></u>

### Approval of Account

The foregoing Balance Sheet Account was approved by the trustees on: \_\_\_\_\_

Signed on behalf of the trustees

  
Mr William Dunlop  
Trustee

  
Mr Donald Johnston  
Trustee

## **ASHWOODS CHRISTIAN FELLOWSHIP**

### **Notes to the financial statements for the year ended 31 March 2017**

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

The accounting policies adopted by the Charity are consistent with those adopted previously and are set out below:

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

The financial statements have been prepared in accordance with the provisions of the Charities Act (Northern Ireland) 2008. These financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

The accounts are prepared under the historical cost convention. The results of the charity's operations, which are described in the trustee's report, are all continuing.

##### **1.2. Cash flow statement**

The charity has taken advantage of the exemption provided by FRS 102 and has not prepared a cash flow statement.

##### **1.3 Funds Structure**

Designated funds are funds, which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted funds comprise those funds, which the Trustees are free to use for any purpose in furtherance of the charitable objects.

##### **1.4 Incoming Funds**

All incoming resources are recognised once the Charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

##### **1.5 Resources Expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category.

##### **1.6 Value Added Tax**

VAT where recoverable has been excluded from these accounts. Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

# ASHWOODS CHRISTIAN FELLOWSHIP

## Notes to the financial statements for the year ended 31 March 2017

### 1.7 Tangible fixed assets and depreciation

Depreciation is not charged in these accounts as the charity does not hold any fixed assets.

### 2. Income

Income for the year represents the cash received during the year net of value added tax.

3. Voluntary Income	Unrestricted £	Restricted £	Total Funds £	Prior year £
Donations received	3,590	-	3,590	4,011
Gift Aid on donations	-	-	-	-
Charity Shop	-	-	-	-
	<u>3,590</u>	<u>-</u>	<u>3,590</u>	<u>4,011</u>

4. Charitable activities	Unrestricted £	Restricted £	Total Funds £	Prior year £
Donations & Gifts	280	-	280	555
Conference	695	-	695	770
Visiting speakers/ musicians	850	-	850	1,057
	<u>1,825</u>	<u>-</u>	<u>1,825</u>	<u>2,382</u>

### 5. Running costs/ Administrative expenses

Insurance	152	-	152	230
Light & heat	1,029	-	1,029	296
Repairs & maintenance	65	-	65	219
Printing, postage & stationery	30	-	30	82
Advertising	194	-	194	212
Meeting costs/ Catering/ Hosting	140	-	140	83
Bank Charges	15	-	15	-
Sundry Expenses	16	-	16	-
	<u>1,641</u>	<u>-</u>	<u>1,641</u>	<u>1,122</u>



# ASHWOODS CHRISTIAN FELLOWSHIP

## Notes to the financial statements for the year ended 31 March 2017

<b>6. Governance Costs</b>	Unrestricted £	Restricted £	Total Funds £	Prior year £
Accountancy	230	-	230	230
	<u>230</u>	<u>-</u>	<u>230</u>	<u>230</u>
			<b>2017</b>	<b>2,016</b>
			<b>£</b>	<b>£</b>
<b>7. Current Assets</b>				
Cash at bank and in hand			537	414
			<u>537</u>	<u>414</u>
<b>8. Creditors less than 1 year</b>			<b>2017</b>	<b>2,016</b>
			<b>£</b>	<b>£</b>
Loans			-	-
Accruals			230	230
			<u>230</u>	<u>230</u>
<b>9. Reconciliation of Reserves</b>	Unrestricted £	Restricted £	Total Funds £	Prior year £
B/fwd 1 April 2016	414	-	414	137
(Deficit)/ Surplus	<u>(106)</u>	<u>-</u>	<u>(106)</u>	<u>277</u>
C/fwd 31 March 2017	<u>308</u>	<u>-</u>	<u>307</u>	<u>414</u>