

Cherith Gospel Outreach Trust

Northern Ireland · Charity number 102948

Details

Status Received

Registered 2016-01-12

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

Contact

Address 3 Highgrove Avenue
Ballyclare
Co Antrim
Bt39 9xl
BT39 9XL

Email info@cherithgospel.org

Website <http://cherithgospel.org/>

Activities

Purposes: To advance the Christian Faith through the publication of literature and in such other ways and in such parts of the United Kingdom or Ireland or the world as the Trustees from time to time may think fit.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of religion

How the charity works: Education/training, Relief of poverty, Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£10,822	£9,182	£0	0

Trustees

Name	Role	Appointed
Mr Donald Coulter		
Mr Liam Brett		
Mr Mervyn Gilpin		
Mr Richard Keogh		
Mr Stephen Williamson		
Mrs Mary Keogh		

Cherith Gospel Outreach Trust

Northern Ireland - Charity number 102948

Accounts

Cherith Gospel Outreach Trust
Statement of Financial Activities
Year ended 31 December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
		£	£	£	£
Income and endowments from:					
Donations & legacies	2	7,488	-		7,363
Charitable activities	3	-	3,334		7,000
Total Income and endowments		7,488	3,334	10,822	14,363
Expenditure on:					
Charitable activities	4	5,848	3,334	9,182	14,909
Total Expenditure		5,848	3,334	9,182	14,909
Net Income/(Expenditure)		1,640	-	1,640	(546)
Reconciliation of funds:					
Total funds brought forward		10,056	-	10,056	10,602
Total funds carried forward		11,696	-	11,696	10,056

All income and expenditure derive from continuing activities.

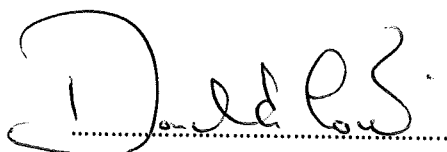
Cherith Gospel Outreach Trust

Balance Sheet

As at 31 December 2024

	Note	2024	2023
Fixed Assets		£	£
Tangible assets		-	-
Current Assets			
Cash at bank and in hand		12,536	10,896
		<u>12,536</u>	<u>10,896</u>
Creditors: amounts falling due within one year		840	840
		<u>11,696</u>	<u>10,056</u>
Net Current Assets			
		<u>11,696</u>	<u>10,056</u>
Net Assets		<u><u>11,696</u></u>	<u><u>10,056</u></u>
Charity Funds			
Unrestricted funds		11,696	10,056
		<u>11,696</u>	<u>10,056</u>
Total charity funds		<u><u>11,696</u></u>	<u><u>10,056</u></u>

These financial statements were approved and authorised for issue by the Trustees on 20/12/2025 and signed on its behalf by



Donald Coulter

Cherith Gospel Outreach Trust

Notes to the financial statements

Year ended 31 December 2024

1. Summary of significant accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) General information and basis of preparation

Cherith Gospel Outreach Trust, is a charity which registered with The Charity Commission for Northern Ireland on 12th January 2016. The public address is 14 Clonroot Road, Portadown BT62 4HG. The nature of the charity's operations and principal activities are the printing and distribution of Christian literature.

Cherith Gospel Outreach Trust, a charitable trust is constituted under a trust deed dated 17th December 2015.

Cherith Gospel Outreach Trust constitutes a public benefit entity as defined by FRS 102.

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

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

b) Preparation of accounts on a going concern basis

The charity generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the charity has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

c) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Cherith Gospel Outreach Trust
Notes to the financial statements (continued)
Year ended 31 December 2024

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

e) Critical accounting judgements and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the charity's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

2. Donations and legacies

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
	£	£	£	£
Donations	7,488	-	7,488	7,363
	<u>7,488</u>	<u>-</u>	<u>7,488</u>	<u>7,363</u>

3. Charitable activities

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
	£	£	£	£
Grants	-	3,334	3,334	7,000
Sale of publications	-	-	-	-
	<u>-</u>	<u>3,334</u>	<u>3,334</u>	<u>7,000</u>

Cherith Gospel Outreach Trust

Notes to the financial statements (continued)

Year ended 31 December 2024

4. Analysis of Expenditure

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Charitable Activities				
Printing of literature	830	-	830	3,194
Postage	479	-	479	283
Website expenses	-	-	-	55
Accountancy	420	-	420	420
Bank charges	42	-	42	36
Exchange rate difference	186	-	186	(151)
Charitable donations	3,891	3,334	7,225	11,072
Total expenditure	5,848	3,334	9,182	14,909

5. Taxation

Cherith Gospel Outreach Trust is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities

6. Analysis of trustee remuneration and expenses

Key Management and Trustees

Key management are deemed to comprise the Trustees.

None of the Trustees received any remuneration from the charity.

No Trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year

Cherith Gospel Outreach Trust

Northern Ireland - Charity number 102948

Accounts

Cherith Gospel Outreach Trust
Statement of Financial Activities
Year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations & legacies	2	7,363	-	7,363	5,513
Charitable activities	3	7,000	-	7,000	263
Total Income and endowments		14,363	-	14,363	5,776
Expenditure on:					
Charitable activities	4	14,909	-	14,909	10,314
Total Expenditure		14,909	-	14,909	10,314
Net Expenditure		(546)	-	(546)	(4,538)
Reconciliation of funds:					
Total funds brought forward		10,602	-	10,602	15,140
Total funds carried forward		10,056	-	10,056	10,602

All income and expenditure derive from continuing activities.

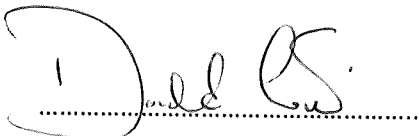
Cherith Gospel Outreach Trust

Balance Sheet

As at 31 December 2023

	Note	2023	2022
Fixed Assets		£	£
Tangible assets		-	-
Current Assets			
Cash at bank and in hand		10,896	11,022
		<u>10,896</u>	<u>11,022</u>
Creditors: amounts falling due within one year		840	420
		<u>10,056</u>	<u>10,602</u>
Net Current Assets			
		<u>10,056</u>	<u>10,602</u>
Net Assets		<u>10,056</u>	<u>10,602</u>
Charity Funds			
Unrestricted funds		10,056	10,602
		<u>10,056</u>	<u>10,602</u>
Total charity funds		<u>10,056</u>	<u>10,602</u>

These financial statements were approved and authorised for issue by the Trustees on 29/12/2024 and signed on its behalf by



Donald Coulter

Cherith Gospel Outreach Trust

Notes to the financial statements

Year ended 31 December 2023

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a) General information and basis of preparation

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

b) Preparation of accounts on a going concern basis

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Funds are classified as either restricted funds or unrestricted funds, defined as follows.

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Cherith Gospel Outreach Trust
Notes to the financial statements (continued)
Year ended 31 December 2023

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

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2. Donations and legacies

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
	£	£	£	£
Donations	7,363	-	7,363	5,513
	<u>7,363</u>	<u>-</u>	<u>7,363</u>	<u>5,513</u>

3. Charitable activities

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
	£	£	£	£
Grants	7,000	-	7,000	-
Sale of publications	-	-	-	263
	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>263</u>

Cherith Gospel Outreach Trust

Notes to the financial statements (continued)

Year ended 31 December 2023

4. Analysis of Expenditure

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Charitable Activities				
Printing of literature	3,194	-	3,194	477
Postage	283	-	283	-
Website expenses	55	-	55	138
Accountancy	420	-	420	438
Bank charges	36	-	36	67
Exchange rate difference	(151)	-	(151)	194
Charitable donations	11,072	-	11,072	9,000
Total expenditure	14,909	-	14,909	10,314

5. Taxation

Cherith Gospel Outreach Trust is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities

6. Analysis of trustee remuneration and expenses

Key Management and Trustees

Key management are deemed to comprise the Trustees.

None of the Trustees received any remuneration from the charity.

No Trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year

Cherith Gospel Outreach Trust

Northern Ireland - Charity number 102948

Annual report

Trustees' Report for the year ended 31 December 2023

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 of the financial statements, and comply with the Trust Deed and applicable law.

Objectives and activities

The objective of the Charity, as stated in the Trust Deed, is the advancement of the Christian Faith through the publication of literature and in such other ways and in such parts of the United Kingdom or Ireland or the world as the Trustees from time to time may think fit.

The principal activity of the Trust is to print and make available for distribution Christian literature, and to also post it on their website.

Achievements and performance

Trustees Report for 2023

Achievements and Performance

The Trustees have reverted to meeting in person after meeting by Zoom during the Covid-19 lockdown period. Throughout the year we continued to promote our work via our various social media platforms. We kept in contact with our supporters by way of our 'Cherith Gospel Outreach' prayer letter.

Throughout the year requests for Cherith Gospel Outreach booklets and tracts continued. These are used throughout the Island of Ireland and beyond. The booklet entitled 'No Longer Hoping' continues to be the booklet that is most popular and widely used and appreciated.

At their April meeting the board agreed to commission Emma Rooney to update and rebrand a number of the booklets including 'No Longer Hoping'. Overall this has received positive feedback and has made the appearance of the literature more appealing to a new generation.

The India project has become 'Cherith Gospel Outreach's most significant initiative. It is the Trust's plan to increase its ministry in India going forward.

The Trustees have had regard to the statutory guidance in respect of the Public Benefit Requirement published by the Charity Commission for Northern Ireland.

Financial review

Results

The Trust received £14,363 (2022: £5,776) during the year, through voluntary donations, grants and the sale of publications that the Trust prints.

Spending on direct charitable activity was £14,909 (2022 £10,314).

As a result, the trust had net expenditure of £546 (2022 net expenditure of £4,538).

Trustees' Report for the year ended 31 December 2023 (cont.)

Reserves policy

The Trustees are conscious of the need to be prudent regarding expenditure, and this is monitored carefully. In the event that funds are depleting, then expenditure is curtailed accordingly.

Risk management

The Trustees have examined the major business and operational risks which the Trust may face (see below).

Taxation status

As a charity recognized by HM Revenue and Customs (HMRC), the Trust has no liability to taxation on its charitable activities.

Structure, governance and management

Cherith Gospel Outreach Trust is a charity recognized by HMRC, constituted under a Trust Deed dated 17 December 2015. It is registered with the Charity Commission for Northern Ireland as of 12 January 2016, as required by the Charities Act (Northern Ireland) 2008 (as amended).

Trustees are appointed by the Board of Trustees and serve for an indefinite period. Those Trustees who have served during the year are set out on page 2. The Trustees meet twice a year.

No trustee is remunerated for their services as trustee, but they may be reimbursed for authorised expenses they have incurred on behalf of the Charity.

The Trustees have appointed Mr Michael McCarter, GMcG Chartered Accountants as independent examiner of the financial statements.

Risk

The Trustees consider that there is one area of risk facing the Charity:

Financial: The Charity relies entirely on the income received from voluntary donations which enable it to achieve its objectives. Should there be a significant reduction in income the Trustees would make use of reserves and curtail the making of gifts in order to ensure the Charity's financial stability until additional income could become available.

Trustees' Report for the year ended 31 December 2023 (cont.)

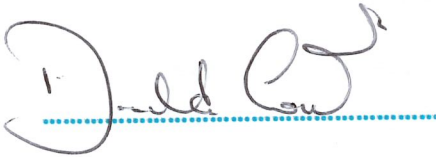
Trustees' responsibilities in relation to the financial statements

The law applicable to charities in Northern Ireland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 (as amended), and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

Approved by the Trustees on 29/10/2024 and signed on their behalf by

A handwritten signature in blue ink, appearing to read 'Donald Coulter', is written over a horizontal blue dotted line.

Donald Coulter

Cherith Gospel Outreach Trust

Northern Ireland - Charity number 102948

Annual return

Independent Examiner's Report to the Trustees of Cherith Gospel Outreach Trust

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 7 to 11.

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

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.



C Michael McCarter FCA
Chartered Accountants Ireland

For and on behalf of GMcG Portadown
Chartered Accountants

17 Mandeville Street
Portadown
Co Armagh
BT62 3PB

2nd October 2024

Cherith Gospel Outreach Trust

Northern Ireland - Charity number 102948

Accounts

Cherith Gospel Outreach Trust
Statement of Financial Activities
Year ended 31 December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations & legacies	2	4,373	-	4,373	3,230
Charitable activities	3	943	-	943	631
Total Income and endowments		5,316	-	5,316	3,861
Expenditure on:					
Charitable activities	4	2,892	-	2,892	7,918
Total Expenditure		2,892	-	2,892	7,918
Net Income/(Expenditure)		2,424	-	2,424	(4,057)
Reconciliation of funds:					
Total funds brought forward		12,716	-	12,716	16,773
Total funds carried forward		15,140	-	15,140	12,716

All income and expenditure derives from continuing activities.

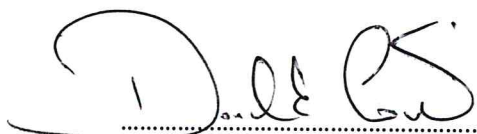
Cherith Gospel Outreach Trust

Balance Sheet

As at 31 December 2021

	Note	2021	2020
Fixed Assets		£	£
Tangible assets		-	-
Current Assets			
Cash at bank and in hand		15,530	13,184
		<u>15,530</u>	<u>13,184</u>
Creditors: amounts falling due within one year		390	468
		<u>15,140</u>	<u>12,716</u>
Net Current Assets			
		<u>15,140</u>	<u>12,716</u>
Net Assets		<u>15,140</u>	<u>12,716</u>
Charity Funds			
Unrestricted funds		15,140	12,716
		<u>15,140</u>	<u>12,716</u>
Total charity funds		<u>15,140</u>	<u>12,716</u>

These financial statements were approved and authorised for issue by the Trustees on 31.10.2022 and signed on its behalf by



Donald Coulter

Cherith Gospel Outreach Trust

Notes to the financial statements

Year ended 31 December 2021

1. Summary of significant accounting policies

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a) General information and basis of preparation

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

b) Preparation of accounts on a going concern basis

The charity generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the charity has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

c) Tangible assets

The assets of the charity comprise a temperature controlled storage shed that is used to store literature printed prior to distribution.

No depreciation has been provided on this property as the current estimated residual value is not less than its carrying value.

Cherith Gospel Outreach Trust
Notes to the financial statements (continued)
Year ended 31 December 2021

d) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

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2. Donations and legacies

	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
	£	£	£	£
Donations	4,373	-	4,373	3,230
	4,373	-	4,373	3,230

3. Charitable activities

	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
	£	£	£	£
Sale of publications	943	-	943	631
	943	-	943	631

Cherith Gospel Outreach Trust

Notes to the financial statements (continued)

Year ended 31 December 2021

4. Analysis of Expenditure

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Charitable Activities				
Printing of literature	663	-	663	595
Distribution of literature	-	-	-	861
Storage costs for literature stock	-	-	-	286
Website expenses	55	-	55	55
Accountancy	1,092	-	1,092	234
Bank charges	81	-	81	86
Exchange rate difference	1	-	1	1
Loss on disposal of assets	-	-	-	4,500
Charitable donations	1,000	-	1,000	1,200
Sundry expenses	-	-	-	100
Total expenditure	2,892	-	2,892	7,918

5. Taxation

Cherith Gospel Outreach Trust is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities

Cherith Gospel Outreach Trust

Notes to the financial statements (continued)

Year ended 31 December 2021

6. Analysis of trustee remuneration and expenses

Key Management and Trustees

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Annual report

Trustees' Report for the year ended 31 December 2021

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Objectives and activities

The objective of the Charity, as stated in the Trust Deed, is the advancement of the Christian Faith through the publication of literature and in such other ways and in such parts of the United Kingdom or Ireland or the world as the Trustees from time to time may think fit.

The principal activity of the Trust is to print and make available for distribution Christian literature, and to also post it on their website.

Achievements and performance

Trustees Report for 2021

Achievements and Performance

The Trust commenced 2021 somewhat restricted by the on-going government guidelines and lockdowns due to the covid-19 restrictions.

The trustees met by Zoom over the 2021 year. Throughout the year we improved our social media platforms and kept in contact with our supporters by way of our 'Cherith Gospel Outreach' prayer letter.

Throughout the year requests for Cherith Gospel Outreach booklets and tracts continued. This included a request for our 'No Longer Hoping' booklet in Irish to be distributed on Arranmore Island. A new tract called 'Family Christmas' was written by Dick Keogh our Chairman for Thurles Baptist Church. 4000 copies were printed and distributed in the Thurles area of Co Tipperary. Dick and Mary Keogh distributed a further 1000 of these along with a Calendar. Bibles and various pieces of Cherith Gospel Outreach literature was gifted to the Faith Mission Gospel Truck ministry.

The India project continues. 150,000 copies (50,000 in Telegu, 50,000 in Tamil and 50,000 in English) of the booklet 'New Life in Luke' was ordered to be printed by the Revival Movement to be sent to India at an appropriate time.

It is our objective to send 1,000,000 copies of the 'New life in Luke' booklet to India over time. To continue to upgrade and modernise our social media platforms and to continue to provide gospel literature for distribution by Christian workers in Ireland and overseas.

The Trustees have had regard to the statutory guidance in respect of the Public Benefit Requirement published by the Charity Commission for Northern Ireland.

Financial review

Results

The Trust received £5,316 (2020: £3,861) during the year, through voluntary donations and the sale of publications that the Trust prints.

Spending on direct charitable activity was £2,892 (2020 £7,918).

As a result, the trust had net income of £2,424 (2020 net expenditure of £4,057).

Trustees' Report for the year ended 31 December 2021 (cont.)

Reserves policy

The Trustees are conscious of the need to be prudent regarding expenditure, and this is monitored carefully. In the event that funds are depleting, then expenditure is curtailed accordingly.

Risk management

The Trustees have examined the major business and operational risks which the Trust may face (see below).

Taxation status

As a charity recognized by HM Revenue and Customs (HMRC), the Trust has no liability to taxation on its charitable activities.

Structure, governance and management

Cherith Gospel Outreach Trust is a charity recognized by HMRC, constituted under a Trust Deed dated 17 December 2015. It is registered with the Charity Commission for Northern Ireland as of 12 January 2016, as required by the Charities Act (Northern Ireland) 2008 (as amended).

Trustees are appointed by the Board of Trustees and serve for an indefinite period. Those Trustees who have served during the year are set out on page 2. The Trustees meet twice a year.

No trustee is remunerated for their services as trustee, but they may be reimbursed for authorised expenses they have incurred on behalf of the Charity.

The Trustees have appointed Mr Michael McCarter, Jackson Andrews Chartered Accountants as independent examiner of the financial statements.

Risk

The Trustees consider that there is one area of risk facing the Charity:

Financial: The Charity relies entirely on the income received from voluntary donations which enable it to achieve its objectives. Should there be a significant reduction in income the Trustees would make use of reserves and curtail the making of gifts in order to ensure the Charity's financial stability until additional income could become available.

Trustees' Report for the year ended 31 December 2020 (cont.)


Trustees' responsibilities in relation to the financial statements

The law applicable to charities in Northern Ireland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 (as amended), and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

Approved by the Trustees on 31.10.2022 and signed on their behalf by



Donald Coulter

Cherith Gospel Outreach Trust

Northern Ireland - Charity number 102948

Annual return

Independent Examiner's Report to the Trustees of Cherith Gospel Outreach Trust

I report on the accounts of the charity for the year ended 31st December 2021 which are set out on pages 7 to 12.

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

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.



C Michael McCarter FCA
Chartered Accountants Ireland

For and on behalf of Jackson Andrews
Chartered Accountants & Statutory Auditor

6 Mandeville Mews
Portadown
Co Armagh
BT62 3NS

4th November 2022