

The Crowe Evangelical Trust

Financial Accounts

Year ended 31 December 2023

NI Registered Charity # NIC103604

The Crowe Evangelical Trust

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Independent Examiner's report to the Trustees of The Crowe Evangelical Trust Year ending 31 December 2023

This report is made to the Trustees of The Crowe Evangelical Trust in accordance with the terms of my engagement. I have reviewed the financial statements of the Trust which comprise of a Statement of Receipts and Payment and a Statement of Assets and Liabilities from the books of account and information and explanations you have given to me.

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 for the year ended 31 December 2023, 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



Alan Murphy FCA FIAT
Chartered Accountant

4 March 2024

The Crowe Evangelical Trust

Declaration of the Trustees

We confirm that:

- i) we approve the accounts set out on pages 3 and 4 and confirm that we are responsible for them, including the selection of the accounting policies and the judgements underlying them.
- ii) we have made available to Alan Murphy, all the accounting records of the Trust and have provided him with all the information necessary for the completion of the accounts.
- iii) to the best of our knowledge and belief, the accounting records reflect all the transactions entered into by the Trust in the period ended 31 December 2023.

Signed

Trustee

Trustee

Date

31 Downshire Gardens
Carrickfergus
Co Antrim
BT38 7LN

The Crowe Evangelical Trust

Statement of Receipts and Payments Year Ended 31 December 2023

	2023		2022	
	Un- Restricted £	Restricted £	Un- Restricted £	Restricted £
Receipts				
Interest Receivable	23	-	3	-
Donations	-	2,100	-	600
Gift Aid	550	-	380	-
Total Receipts	<u>573</u>	<u>2,100</u>	<u>383</u>	<u>600</u>
 Payments				
Cost of charitable activities	3,250	2,100	3,750	600
Accountancy	285	-	270	-
Office Sundries	14	-	29	-
Total Payments	<u>3,549</u>	<u>2,100</u>	<u>4,049</u>	<u>600</u>
 (Deficit)	<u>(2,976)</u>	<u>-</u>	<u>(3,666)</u>	<u>-</u>

The Crowe Evangelical Trust

Statement of Assets and Liabilities

31 December 2023

	2023		2022	
	£		£	
Cash at Bank (Current)	12,519		3,891	
Investments (Current Value)	172,528		175,264	
<i>Capital Investment £139,432 (2022: £151,036)</i>				
	<u>185,047</u>		<u>179,155</u>	
	Un- Restricted	Restricted	Un- Restricted	Restricted
Represented By				
Balance brought forward 1 January	179,105	50	204,779	50
Investment changes in the year (Note 1)	8,868	-	(22,008)	-
(Deficit) for Year Receipts & Payments	(2,976)	-	(3,666)	-
	<u>184,997</u>	<u>50</u>	<u>179,105</u>	<u>50</u>
Closing Reserves 31 December				

Note 1

Original Investment	£143,286
2017 Valuation changes and fund charges	<u>£ 3,847</u>
Balance @ 31/12/2017	£147,133
2018 Valuation changes and fund charges	<u>(£ 369)</u>
Balance @ 31/12/2018	£146,764
2019 Capital Withdrawal (Apr 19)	(£ 2,250)
2019 Valuation changes and fund charges	<u>£ 18,049</u>
Balance @ 31/12/2019	£162,563
2020 Capital Withdrawal (Oct 20)	(£10,000)
2020 Valuation changes and fund charges	<u>£ 8,983</u>
Balance @ 31/12/2020	£161,546
2021 Capital Investment (Apr 21)	£ 20,000
2021 Valuation changes and fund charges	<u>£ 15,726</u>
Balance @ 31/12/2021	£197,272
2022 Valuation changes and fund charges	<u>(£22,008)</u>
Balance @ 31/12/2022	£175,264
2023 Capital Withdrawal (Dec 23)	(£11,604)
2023 Valuation changes and fund charges	<u>£ 8,868</u>
Balance @ 31/12/2023	£172,528