

The Captain G. M. F. Irvine Memorial Trust

Northern Ireland · Charity number 103642

Details

Status Received

Registered 2015-10-13

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

Contact

Address Crawford Lockhart Black Solicitors
7-11 Linenhall Street
Belfast
Bt2 8aa
BT2 8AA

Phone 02890322204

Activities

Purposes: THE Trustees shall hold the capital and income of the Trust Fund upon trust to apply the income and all or such part or parts of the capital for or towards: (i) preserving for the local community and the County of Fermanagh the Irvine Estate lands unspoiled and properly maintained and the protection of botanical, bird, animal, insect and other species on the lands but only insofar as any such lands form the Trust Fund or part thereof; (ii) the advancement of religion particularly support for the ministry of the Bishop clergy and laity of Clogher diocese in Ireland by devotional retreats, prayerful study and reflection; (iii) the advancement of education on religious, cultural, social and environmental issues; (iv) making donations to such charitable institution, body, fund or trust or institutions or bodies, funds or trusts, and (v) otherwise such charitable purposes at such time or times and in such manner as the Trustees may in their absolute discretion think fit Provided that the Trustees may at their absolute discretion instead of applying the income of the Charity in any year accumulate all or any part of such income at compound interest by investing the same and the resulting income in any of the investments authorised by this deed and hold the same as an accretion to and as part of the capital of the Charity without prejudice to their right to apply the whole or any part of such accumulated income in any subsequent year as if same were income of the Charity arising in the then current year.

What the charity does: The advancement of education, The advancement of religion, The advancement of environmental protection or improvement

How the charity works: Animal welfare, Education/training, Environment/sustainable development/conservation, General charitable purposes, Grant making, Heritage/historical, Religious activities, Research/evaluation

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£46,894	£8,776	£0	0

Trustees

Name	Role	Appointed
Mr Michael Desmond Watt		
Mr. Roland Rennie Alistair Eadie		
Rev Michael Alastair Graham		

The Captain G. M. F. Irvine Memorial Trust

Northern Ireland - Charity number 103642

Accounts

Charity Commission for NI: 103642

**THE CAPTAIN G M F IRVINE MEMORIAL TRUST
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

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THE CAPTAIN G M F IRVINE MEMORIAL TRUST

GENERAL INFORMATION

Trustees	Mr Michael D Watt Rev Michael A Graham Mr Roland R A Eadie
Public address	Crawford Lockhart Black 7 – 11 Linenhall Street Belfast BT2 8AA
Charity Commission for NI number	103642
Auditors	Cooper Parry Audit (Ireland) Limited 36-38 Northland Row Dungannon Co Tyrone BT71 6AP
Solicitors	Crawford Lockhart Black 7–11 Linenhall Street Belfast BT2 8AA

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their annual report and the financial statements of The Captain G M F Irvine Memorial Trust for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and the Charities (Northern Ireland) Act 2008.

Reference and Administration Details

The reference and administration details of the charity are as shown on page 2.

Objectives and Activities

Objectives

The objectives and purposes of the charity are:

- preserving for the local community and the County of Fermanagh the Irvine Estate lands at Killadeas, County Fermanagh unspoiled and properly maintained and the protection of botanical, bird, animal, insect and other species on the lands in so far as they are owned by the Charity. It is intended that the lands be climate change positive in that it is the intention that there will be a positive stance against development and that the lands will be kept as a wildlife natural haven for the protection of various species existing thereon which is considered to be a benefit for humanity and the environment. There will be no harm save that normal but monitored agricultural activity will be carried out on the agricultural lands as is necessary to maintain and use them together with necessary woodland and estate management with a view to maintaining the lands as above in perpetuity. It is not anticipated that there would be any private benefit;
- the advancement of religion particularly support for the ministry of the Bishop, clergy and laity of the Church of Ireland diocese of Clogher by devotional retreats, prayerful study and reflection. It is intended that the small dwelling house on the lands will be utilised as a retreat for members of the clergy and laity of the Church of Ireland diocese of Clogher to relieve stress and increase wellbeing and to assist such clergy in performing their duties;
- the advancement of education on religious, cultural, social and environmental issues. Apart from as stated above it is anticipated that the lands will be used for educational visits and research in relation to the botanical, bird, animal, insect and other species on the lands. It is intended that this will benefit those who participate in advancing their education on these matters and that it will advance knowledge of these matters. Apart from any risk in walking over the lands, where it would be intended to take the necessary safety precautions, no harm is anticipated and no private benefit is anticipated;
- the making of donations to such charitable institution, body, fund or trust or institutions or bodies, funds or trusts and otherwise for such charitable purposes as the trustees of the charity decide. It is intended that any such would be to a registered charity and as such, if in Northern Ireland, the public benefit requirement would by definition be satisfied.

Activities

The charity will manage the finances, land and buildings, maintaining and repairing the assets of the Irvine Estate. The income of those assets are to be applied for the purposes set out above in the Objects paragraph. The Rev G P Irvine died on 31 December 2019 and the assets of the Irvine Estate are in the process of being distributed. Whilst some pecuniary distributions have had been made by the 5 April 2025, the full estate had yet to be finalised.

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 5 APRIL 2025

Public Benefit Statement

The trustees of The Captain G M F Irvine Memorial Trust confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charitable trust in the year ended 5 April 2025.

Achievements and performance

During the year ended 5 April 2025, the charitable trust received net incoming resources of £38,118, mainly from income and dividends received from investments held in the portfolio managed by Evelyn Partners.

Financial Review

Financial Performance

The results for the year are set out in detail on pages 7 to 13. The charitable trust returned net incoming resources for the year of £38,118 (2024: £1,245,376).

Reserves policy

The charity does not have a reserves policy.

Structure, Governance and Management

Organisational Structure

The Captain G M F Irvine Memorial Trust is a charity, registered with the Charity Commission for Northern Ireland on 13 October 2015.

The charity is governed by the trustees, none of whom has a beneficial interest in the charity. They are assisted in the day-to-day running of the charity by: Crawford Lockhart Black, solicitors; Riverbank Estate and Land Management Ltd; and Evelyn Partners.

The names of the trustees who served during the year are set out on page 2.

Taxation status

The trust is recognised as a charity by HM Revenue & Customs.

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 5 APRIL 2025

Trustees' Responsibilities Statement

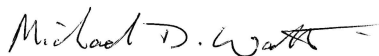
The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable trust for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 charitable trust will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable trust and to enable them to ensure that the financial statements comply with the Charities (Northern Ireland) Act 2008. They are also responsible for safeguarding the assets of the charitable trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on 30 January 2026 and signed on its behalf by:



Mr Michael D Watt

Charity Commission for NI number: 103642

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES ON THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2025

We report on the accounts of the charity for the year ended 5 April 2025 which are set out on pages 7 to 13.

Respective Responsibilities of Trustees and Independent Examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008. It is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

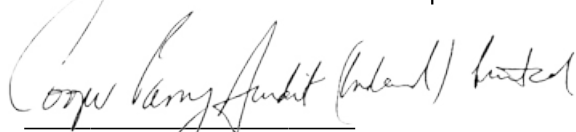
We have examined your charity's accounts as required under section 65 of the Charities Act (Northern Ireland) 2008 and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity Trustees concerning any such matters.

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

- That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008; or
- That the accounts do not accord with those accounting records; or
- That the accounts do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008; or
- That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland we have found no matters that require drawing to your attention.



Cooper Parry Audit (Ireland) Limited

Chartered Accountants
36-38 Northland Row
Dungannon
Co. Tyrone
BT71 6AP

Date: 30 January 2026

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 5 APRIL 2025**

	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2024	2024	2024	2024	2024	
	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS (Note 3)																
Charitable Activities	-	-	-	-	-	-	-	-	-	-	1,243,742	1,243,742	-	-	-	1,243,742
Other Trading Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	46,894	46,894	-	-	-	46,894	-	-	-	46,894	-	-	5,648	5,648
TOTAL INCOMING RESOURCES	-	-	46,894	46,894	-	-	46,894	46,894	-	-	-	46,894	-	-	5,648	5,648
RESOURCES EXPENDED (Note 4)																
Charitable activities	-	-	8,776	8,776	-	-	-	8,776	-	-	-	8,776	-	-	4,014	4,014
TOTAL RESOURCES EXPENDED	-	-	8,776	8,776	-	-	8,776	8,776	-	-	-	8,776	-	-	4,014	4,014
Net incoming / (outgoing) resources for the year	-	-	38,118	38,118	-	-	38,118	38,118	-	-	-	38,118	-	-	1,245,376	1,245,376
Net gains / (losses) on investments	-	-	(8,515)	(8,515)	-	-	(8,515)	(8,515)	-	-	-	(8,515)	-	-	13,933	13,933
Reconciliation of funds																
Total funds brought forward	-	-	1,266,515	1,266,515	-	-	1,266,515	1,266,515	-	-	-	1,266,515	-	-	7,206	7,206
Total funds carried forward	-	-	1,296,118	1,296,118	-	-	1,296,118	1,296,118	-	-	-	1,296,118	-	-	1,266,515	1,266,515

All of the activities of the charity are classed as continuing.
There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.
The Statement of Financial Activities includes all gains and losses recognised during the year.
The notes on pages 9 to 13 form an integral part of the financial statements.

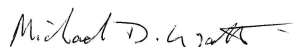
THE CAPTAIN G M F IRVINE MEMORIAL TRUST

**STATEMENT OF FINANCIAL POSITION
AS AT 5 APRIL 2025**

	Note	2025	2024
		£	£
Fixed Assets			
Investments	5	1,204,000	1,217,459
Current Assets			
Cash at bank and in hand		97,518	52,056
		<u>97,518</u>	<u>52,056</u>
Payables: amounts falling due within one year	6	(5,400)	(3,000)
Net Current assets/(liabilities)		<u>92,118</u>	<u>49,056</u>
Net Assets	7	<u>1,296,118</u>	<u>1,266,515</u>
REPRESENTED BY:		£	£
Designated Funds	8	-	-
Unrestricted Funds	8	-	-
Restricted Funds	8	1,296,118	1,266,515
Total Funds		<u>1,296,118</u>	<u>1,266,515</u>

The notes on pages 9 to 13 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the trustees and signed on their behalf by:



Mr Michael D Watt

Date: 30.01.2026

Charity Commission for NI number: 103642

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

1. GENERAL INFORMATION

The Captain G M F Irvine Memorial Trust is a charity, registered with the Charity Commission for Northern Ireland.

The address of the registered office is as shown on page 2.

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

2. ACCOUNTING POLICIES

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

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2.2 Basis of Preparation

The financial statements are prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable trust's financial statements:

2.3 Income and Endowments

Charitable Activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

2.4 Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Charitable activities

This comprises all the resources applied by the charity in undertaking its work to meet its charitable objectives. Charitable activities will include the costs of governance arrangements to the general running of the charity.

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5 APRIL 2025

ACCOUNTING POLICIES (continued)

2.5 Fund Accounting

The charitable trust has one type of fund for which it is responsible at the year-end:

Restricted Funds – Income received for specific purposes. Such purposes are within the overall aims of the charity.

2.6 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

2.7 Taxation

As a charity, the charitable trust is not liable to Income or Corporation Tax.

2.8 Trade and other receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

2.9 Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at cost.

2.10 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 value 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 were the revision affects only that period, or in the period of the revision and future periods were the revision affects both current and future periods.

Critical judgements in applying the entity's accounting policies

There are no critical judgements in applying the charitable trust's accounting policies.

Critical accounting estimates and assumptions

There are no accounting estimates in applying the trust's accounting policies

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5 APRIL 2025

ACCOUNTING POLICIES (continued)

2.11 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.12 Going Concern

The financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the trustees, they do not consider there to be a risk to the going concern status of the charitable trust.

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5 APRIL 2025**

3. Income	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £
Income from charitable activities:				
Bequest from the Irvine Estate	-	-	-	1,243,742
	-	-	-	1,243,742
Investment income:				
Bank deposit interest	-	1,692	-	1,834
Dividends	-	31,326	-	1,548
Investment interest	-	13,876	-	2,266
	-	46,894	-	5,648
Total Income	-	46,894	-	1,249,390

4. Expenditure on Charitable Activities	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £
Legal fees	-	-	-	1,326
Investment portfolio charges	-	6,376	-	288
Accountancy fees	-	2,400	-	2,400
Total expenditure on charitable activities	-	8,776	-	4,014

5. Fixed Asset Investments

	2025 £	2024 £
Market value brought forward	1,217,459	-
Additions to investments at cost		1,203,526
Other transactions	(4,944)	-
Surpluses on disposal, reinvested	5,320	-
Net gains / (losses) on revaluation	(13,835)	13,933
Market value at year end	1,204,000	1,217,459

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5 APRIL 2025**

6. Payables: amounts falling due within one year

	2025	2024
	£	£
Other creditors, accrued expenses and deferred income	5,400	3,000
	<u>5,400</u>	<u>3,000</u>

7. Analysis of net assets

	Designated Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Unrestricted Funds	Restricted Funds
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Investments	-	-	1,204,000	-	-	1,217,459
Current Assets	-	-	97,518	-	-	52,056
Current Liabilities	-	-	(5,400)	-	-	(3,000)
	<u>-</u>	<u>-</u>	<u>1,296,118</u>	<u>-</u>	<u>-</u>	<u>1,266,515</u>

8. Analysis of funds

	Designated Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Unrestricted Funds	Restricted Funds
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
At 5 April 2024	-	-	1,266,515	-	-	7,206
Income	-	-	46,894	-	-	1,249,390
Expenditure	-	-	(8,776)	-	-	(4,014)
Revaluations gains / (losses)	-	-	(8,515)	-	-	13,933
At 5 April 2025	<u>-</u>	<u>-</u>	<u>1,296,118</u>	<u>-</u>	<u>-</u>	<u>1,266,515</u>

The Captain G. M. F. Irvine Memorial Trust

Northern Ireland - Charity number 103642

Accounts

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 5 April 2024**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS (Note 3)								
Charitable Activities	-	-	1,243,742	1,243,742	-	-	-	-
Other Trading Activities	-	-	-	-	-	-	-	-
Investments	-	-	5,648	5,648	-	-	24	24
TOTAL INCOMING RESOURCES	-	-	1,249,390	1,249,390	-	-	24	24
RESOURCES EXPENDED (Note 4)								
Charitable activities	-	-	4,014	4,014	-	-	-	-
TOTAL RESOURCES EXPENDED	-	-	4,014	4,014	-	-	-	-
Net incoming / (outgoing) resources for the year	-	-	1,245,376	1,245,376	-	-	24	24
Net gains / (losses) on investments	-	-	13,933	13,933	-	-	-	-
Reconciliation of funds								
Total funds brought forward	-	-	7,206	7,206	-	-	7,182	7,182
Total funds carried forward	-	-	1,266,515	1,266,515	-	-	7,206	7,206

All of the activities of the charity are classed as continuing.

There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

The Statement of Financial Activities includes all gains and losses recognised during the year.

The notes on pages 12 to 16 form an integral part of the financial statements.

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

**STATEMENT OF FINANCIAL POSITION
AS AT 5 April 2024**

	Note	2024	2023
		£	£
Fixed Assets			
Investments	6	1,217,459	-
Current Assets			
Cash at bank and in hand		52,056	7,506
		<u>52,056</u>	<u>7,506</u>
Payables: amounts falling due within one year	7	3,000	300
Net Current assets/(liabilities)		<u>49,056</u>	<u>7,206</u>
Net Assets	8	<u>1,266,515</u>	<u>7,206</u>
REPRESENTED BY:		£	£
Designated Funds	9	-	-
Unrestricted Funds	9	-	-
Restricted Funds	9	1,266,515	7,206
Total Funds		<u>1,266,515</u>	<u>7,206</u>

The notes on pages 12 to 16 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the trustees and signed on their behalf by:



Mr Michael D Watt

Date: 31 January 2025

Charity Commission for NI number: 103642

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 5 April 2024**

	2024	2023
	£	£
Cash flows from operating activities		
Surplus/(Deficit) for the year	1,245,376	24
Adjustments for:		
Depreciation	-	-
	<u>1,245,376</u>	<u>24</u>
Movements in working capital:		
Movement in receivables	-	-
Movement in payables	2,700	-
	<u>2,700</u>	<u>-</u>
Net cash (used in)/generated from operating activities	1,248,076	24
Cash flows from investing activities		
Payments to acquire investments	<u>1,203,526</u>	-
Net (decrease)/increase in cash and cash equivalents	44,550	24
Cash and cash equivalents at beginning of financial year	7,506	7,482
Cash and cash equivalents at end of financial year	<u>52,056</u>	<u>7,506</u>
Cash and cash equivalents consist of:		
	2024	2023
	£	£
Cash at bank and in hand	<u>52,056</u>	<u>7,506</u>

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 April 2024

1. GENERAL INFORMATION

The Captain G M F Irvine Memorial Trust is a charity, registered with the Charity Commission for Northern Ireland.

The address of the registered office is as shown on page 2.

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

2. ACCOUNTING POLICIES

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

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2.2 Basis of Preparation

The financial statements are prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable trust's financial statements:

2.3 Income and Endowments

Charitable Activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

2.4 Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5 April 2024

ACCOUNTING POLICIES (continued)

Charitable activities

This comprises all the resources applied by the charity in undertaking its work to meet its charitable objectives. Charitable activities will include the costs of governance arrangements to the general running of the charity.

2.5 Fund Accounting

The charitable trust has one type of fund for which it is responsible at the year-end:

Restricted Funds – Income received for specific purposes. Such purposes are within the overall aims of the charity.

2.6 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

2.7 Taxation

As a charity, the charitable trust is not liable to Income or Corporation Tax.

2.8 Trade and other receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

2.9 Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at cost.

2.10 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 value 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 CAPTAIN G M F IRVINE MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5 April 2024

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 were the revision affects only that period, or in the period of the revision and future periods were the revision affects both current and future periods.

Critical judgements in applying the entity's accounting policies

There are no critical judgements in applying the charitable trust's accounting policies.

Critical accounting estimates and assumptions

There are no accounting estimates in applying the trust's accounting policies.

2.11 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.12 Going Concern

The financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the trustees, they do not consider there to be a risk to the going concern status of the charitable trust.

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5 April 2024

3. Income	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £
Income from charitable activities:				
Bequest from the Irvine Estate	-	1,243,742	-	-
	-	1,243,742	-	-
Investment income:				
Bank deposit interest	-	1,834	-	-
Dividends	-	1,548	-	-
Other interest	-	2,266	-	-
	-	5,648	-	-
Total Income	-	1,249,390	-	-

4. Expenditure on Charitable Activities	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £
Legal fees	-	1,326	-	-
Investment portfolio charges	-	288	-	-
Accountancy and audit fees	-	2,400	-	-
Total expenditure on charitable activities	-	4,014	-	-

5. Auditors' Remuneration

The auditors' remuneration amounts to £2,400 (2023: £-)

THE CAPTAIN G M F IRVINE MEMORIAL TRUST
(Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5 April 2024

6. Fixed Asset Investments

	2024	2023
	£	£
Market value brought forward	-	-
Additions to investments at cost	1,203,526	-
Disposals at carrying value	-	-
Net gains / (losses) on revaluation	13,933	-
Market value at year end	<u>1,217,459</u>	<u>-</u>

7. Payables: amounts falling due within one year

	2024	2023
	£	£
Other creditors, accrued expenses and deferred income	3,000	300
	<u>3,000</u>	<u>300</u>

8. Analysis of net assets

	Designated Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Unrestricted Funds	Restricted Funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Investments	-	-	1,217,459	-	-	-
Current Assets	-	-	52,056	-	-	7,506
Current Liabilities	-	-	(3,000)	-	-	(300)
	<u>-</u>	<u>-</u>	<u>1,266,515</u>	<u>-</u>	<u>-</u>	<u>7,206</u>

9. Analysis of funds

	Designated Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Unrestricted Funds	Restricted Funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
At 5 April 2023	-	-	7,206	-	-	7,182
Income	-	-	1,249,390	-	-	24
Expenditure	-	-	(4,014)	-	-	-
Revaluations gains / (losses)	-	-	13,933	-	-	-
At 5 April 2024	<u>-</u>	<u>-</u>	<u>1,266,515</u>	<u>-</u>	<u>-</u>	<u>7,206</u>

The Captain G. M. F. Irvine Memorial Trust

Northern Ireland - Charity number 103642

Annual report

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their annual report and the audited financial statements of The Captain G M F Irvine Memorial Trust for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and the Charities (Northern Ireland) Act 2008.

Reference and Administration Details

The reference and administration details of the charity are as shown on page 2.

Objectives and Activities

Objectives

The objectives and purposes of the charity are:

- preserving for the local community and the County of Fermanagh the Irvine Estate lands at Killadeas, County Fermanagh unspoiled and properly maintained and the protection of botanical, bird, animal, insect and other species on the lands in so far as they are owned by the Charity. It is intended that the lands be climate change positive in that it is the intention that there will be a positive stance against development and that the lands will be kept as a wildlife natural haven for the protection of various species existing thereon which is considered to be a benefit for humanity and the environment. There will be no harm save that normal but monitored agricultural activity will be carried out on the agricultural lands as is necessary to maintain and use them together with necessary woodland and estate management with a view to maintaining the lands as above in perpetuity. It is not anticipated that there would be any private benefit;
- the advancement of religion particularly support for the ministry of the Bishop, clergy and laity of the Church of Ireland diocese of Clogher by devotional retreats, prayerful study and reflection. It is intended that the small dwelling house on the lands will be utilised as a retreat for members of the clergy and laity of the Church of Ireland diocese of Clogher to relieve stress and increase wellbeing and to assist such clergy in performing their duties;
- the advancement of education on religious, cultural, social and environmental issues. Apart from as stated above it is anticipated that the lands will be used for educational visits and research in relation to the botanical, bird, animal, insect and other species on the lands. It is intended that this will benefit those who participate in advancing their education on these matters and that it will advance knowledge of these matters. Apart from any risk in walking over the lands, where it would be intended to take the necessary safety precautions, no harm is anticipated and no private benefit is anticipated;
- the making of donations to such charitable institution, body, fund or trust or institutions or bodies, funds or trusts and otherwise for such charitable purposes as the trustees of the charity decide. It is intended that any such would be to a registered charity and as such, if in Northern Ireland, the public benefit requirement would by definition be satisfied.

Activities

The charity will manage the finances, land and buildings, maintaining and repairing the assets of the Irvine Estate. The income of those assets are to be applied for the purposes set out above in the Objects paragraph. The Rev G P Irvine died on 31 December 2019 and the assets of the Irvine Estate are in the process of being distributed. Whilst some pecuniary distributions have had been made by the 5 April 2024, the main estate had yet to be finalised.

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 5 APRIL 2024

Public Benefit Statement

The trustees of The Captain G M F Irvine Memorial Trust confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charitable trust in the year ended 5 April 2024.

Achievements and performance

During the year ended 5 April 2024, the charitable trust received the distribution from the Irvine Estate (£1,245,376). Of this, £1,200,000 was invested in a portfolio of stocks and shares under the management of Evelyn Partners. Income has started to flow from those investments.

Financial Review

Financial Performance

The results for the year are set out in detail on pages 9 to 21. The charitable trust returned net incoming resources for the year of £1,245,376 (2023: £24).

Reserves policy

The charity does not have a reserves policy.

Structure, Governance and Management

Organisational Structure

The Captain G M F Irvine Memorial Trust is a charity, registered with the Charity Commission for Northern Ireland on 13 October 2015.

The charity is governed by the trustees, none of whom has a beneficial interest in the charity. They are assisted in the day-to-day running of the charity by: Crawford Lockhart Black, solicitors; Riverbank Estate and Land Management Ltd; and Evelyn Partners.

The names of the trustees who served during the year are set out on page 2.

Taxation status

The trust is recognised as a charity by HM Revenue & Customs.

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 5 April 2024

Trustees' Responsibilities Statement

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable trust for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 charitable trust will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable trust and to enable them to ensure that the financial statements comply with the Charities (Northern Ireland) Act 2008. They are also responsible for safeguarding the assets of the charitable trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Auditor

In so far as the trustees, who held office at the date of approval of these financial statements, are aware:

- There is no relevant audit information of which the charitable trust's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Board on 31 January 2025 and signed on its behalf by:



Mr Michael D Watt

Charity Commission for NI number: 103642

The Captain G. M. F. Irvine Memorial Trust

Northern Ireland - Charity number 103642

Annual return

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 5 April 2024

Opinion

We have audited the financial statements of The Captain G M F Irvine Memorial Trust for the year ended 5 April 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102).

This report is made solely to the charity's trustees, as a body. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable trust and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable trust's affairs as at 5 April 2024 and of its total incoming resources and expenditure of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

INDEPENDENT AUDITOR'S REPORT (continued) FOR THE YEAR ENDED 5 April 2024

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies, or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustee's Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
-

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

THE CAPTAIN G M F IRVINE MEMORIAL TRUST

INDEPENDENT AUDITOR'S REPORT (continued) FOR THE YEAR ENDED 5 April 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



Mr. Ryan Falls FCA
(Senior Statutory Auditor)

For and on behalf of CavanaghKelly

Chartered Accountants and Statutory Auditors
36 – 38 Northland Row
Dungannon
Co. Tyrone
BT71 6AP

Date: 31 January 2025

The Captain G. M. F. Irvine Memorial Trust

Northern Ireland - Charity number 103642

Accounts

The Captain G. M. F. Irvine Memorial Trust

**STATEMENT OF RECEIPTS AND PAYMENTS
for the year ended 5 April 2023**


	2023 £	2022 £
Receipts		
Bank interest	<u>24</u>	<u>1</u> 1
Payments		
Professional fees	<u>-</u>	<u>2,818</u>
Net receipts / (payments)	<u>24</u>	<u>(2,817)</u>
Surplus / (deficit) for the year	<u>24</u>	<u>(2,817)</u>
Reconciliation		
Cash at bank and in hand at 6 April 2022	7,482	10,299
Surplus / (deficit) for this year end	<u>24</u>	<u>(2,817)</u>
Cash at bank and in hand at 5 April 2023	<u>7,506</u>	<u>7,482</u>

The Captain G. M. F. Irvine Memorial Trust

STATEMENT OF ASSETS AND LIABILITIES
for the year ended 5 April 2023

	2023 £	2022 £
Funds Reconciliation		
Cash at bank and in hand at 6 April 2022	7,482	10,299
Surplus / (deficit) for this year end	24	(2,817)
Cash at bank and in hand at 5 April 2023	<u>7,506</u>	<u>7,482</u>
Bank and cash balances		
Bank deposit account	<u>7,506</u>	<u>7,482</u>
Liabilities		
Accruals	<u>300</u>	<u>300</u>

Approved by the trustees and signed on their behalf by:


Mr. Michael D. Watt
Trustee

1st February 2024
Date

The Captain G. M. F. Irvine Memorial Trust

Northern Ireland - Charity number 103642

Annual report

The Captain G. M. F. Irvine Memorial Trust

TRUSTEES' ANNUAL REPORT for the year ended 5 April 2023

The Trustees have pleasure in presenting their report and the accounts of the charity for the year ended 5 April 2023.

Reference and Administration Details

The reference and administration details of the charity are as shown on page 2.

Objectives and Activities

Objectives

The objectives of The Captain G. M. F. Irvine Memorial Trust include: a) preserving for the local community and the county of Fermanagh the Irvine Estate lands unspoiled and properly maintained, and the protection of botanical, bird, animal, insect and other species on those lands but only insofar as any such lands form the Trust Fund or part thereof; b) the advancement of religion particularly support for the ministry of the Bishop, clergy and laity of Clogher Diocese in Ireland by devotional retreats, prayerful study and reflection; c) the advancement of education on religious, cultural, social and environmental issues.

Activities

The trust is a pilot trust which carries out no activities at the present time.

Public Benefit Statement

The trustees of The Captain G. M. F. Irvine Memorial Trust confirm that they have complied with their duty under section 4(6) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charity in the year ended 5 April 2023.

Achievements and Performance

The late Rev. G. P. Irvine established the charity as a trust for the purposes summarised above in Objectives.

Financial Review

Financial Performance

The financial performance was in line with the trustees' expectations. At the year end the charity held £7,506 on deposit with the solicitors, Crawford Lockhart Black.

Structure, Governance and Management

Organisational Structure

The power of appointing trustees was vested with Rev. G. P. Irvine during his lifetime. Following his death, the power to appoint new trustees is exercisable by the trustees for the time being (or the personal representative of the last surviving or continuing trustee) under Section 35 of the Trustee Act (Northern Ireland) 1958.

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act (Northern Ireland) 2008 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.

The Captain G. M. F. Irvine Memorial Trust

This report was approved by the trustees and signed on their behalf by:

Michael D. Watt
Mr. Michael D. Watt
Trustee

1st February 2024
Date

Charity Registration Number: 103642

The Captain G. M. F. Irvine Memorial Trust

Northern Ireland - Charity number 103642

Annual return

The Captain G. M. F. Irvine Memorial Trust

INDEPENDENT EXAMINERS' REPORT

to the trustees on the accounts for The Captain G. M. F. Irvine Memorial Trust for the year ended 5 April 2023.

We report on the accounts of the charity for the year ended 5 April 2023 which are set out on pages 6 and 7.

Respective Responsibilities of Trustees and Independent Examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008. It is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

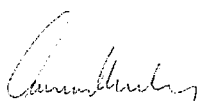
We have examined your charity's accounts as required under section 65 of the Charities Act (Northern Ireland) 2008 and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity Trustees concerning any such matters.

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

- That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008; or
- That the accounts do not accord with those accounting records; or
- That the accounts do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008; or
- That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland we have found no matters that require drawing to your attention.



CavanaghKelly
Chartered Accountants & Statutory Auditors
36-38 Northland Row
Dungannon
Co. Tyrone
BT71 6AP

Date: 1 February 2024