

# Dorcas Ministries International

Northern Ireland · Charity number 103832

## Details

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**Status** Overdue

**Registered** 2016-01-13

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

## Contact

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**Address** 38 Owenskerry Lane  
Fivemiletown  
County Tyrone  
Bt75 0sp  
BT75 0SP

**Phone** 028 8953 1472

**Email** [helenjohnston@hotmail.co.uk](mailto:helenjohnston@hotmail.co.uk)

## Activities

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**Purposes:** The Charity's objects ("Objects") shall be undertaken in accordance with a Christian ethos and are specifically restricted to the following: (a) For the relief of poverty, sickness, disease or human suffering, the advancement of education and the relief of those in need in Kenya and its environs in Africa by, in particular but not exclusively, the provision, or assistance in the provision, of schools, books, orphanages, financial assistance, medical supplies, feeding programmes, humanitarian aid, equipment, clothing and by any other means as the directors shall consider appropriate; (b) To advance religion by promoting the theological and spiritual training of potential leaders of the churches of Africa and working in conjunction with the Christian theological institutions in Africa.

**What the charity does:** The prevention or relief of poverty, The advancement of education, The advancement of religion, The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Accommodation/housing, Education/training, Medical/health/sickness, Relief of poverty, Religious activities

**Who the charity helps:** Adult training, Children (5-13 year olds), General public, Preschool (0-5 year olds), Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2019-12-31	£102,281	£95,583	£0	0

## Trustees

Name	Role	Appointed
Mr David Whittaker		
Mr Matthew Campbell		
Mrs Helen Johnston		
Rev David Campbell		
Rev Duane Russell		

**Dorcas Ministries International**

Northern Ireland - Charity number 103832

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# Accounts

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# Dorcas Ministries International

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2019

		2019		2018
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	102,281	102,281	30,743
<b>Total income</b>		<u>102,281</u>	<u>102,281</u>	<u>30,743</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	—	—	2,872
Expenditure on charitable activities	7,8	95,583	95,583	18,405
<b>Total expenditure</b>		<u>95,583</u>	<u>95,583</u>	<u>21,277</u>
<b>Net income and net movement in funds</b>		<u>6,698</u>	<u>6,698</u>	<u>9,466</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		9,466	9,466	—
<b>Total funds carried forward</b>		<u>16,164</u>	<u>16,164</u>	<u>9,466</u>

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

# Dorcas Ministries International

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2019

	Note	2019 £	2018 £
<b>Current assets</b>			
Debtors	12	15,147	2,705
Cash at bank and in hand		1,667	7,261
		<u>16,814</u>	<u>9,966</u>
<b>Net current assets</b>		<u>16,814</u>	<u>9,966</u>
<b>Total assets less current liabilities</b>		16,814	9,966
<b>Creditors: amounts falling due after more than one year</b>	13	<u>650</u>	<u>500</u>
<b>Net assets</b>		<u>16,164</u>	<u>9,466</u>
<b>Funds of the charity</b>			
Unrestricted funds		16,164	9,466
<b>Total charity funds</b>	14	<u>16,164</u>	<u>9,466</u>

For the year ending 31 December 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30 October 2020, and are signed on behalf of the board by:



Rev Campbell  
Trustee



Mrs Johnston  
Trustee

The notes on pages 7 to 12 form part of these financial statements.

# Dorcas Ministries International

Company Limited by Guarantee

## Statement of Cash Flows

Year ended 31 December 2019

	2019 £	2018 £
<b>Cash flows from operating activities</b>		
Net income	6,698	9,466
<i>Adjustments for:</i>		
Accrued expenses	150	500
<i>Changes in:</i>		
Trade and other debtors	(12,442)	(2,705)
Cash generated from operations	<u>(5,594)</u>	<u>7,261</u>
Net cash (used in)/from operating activities	<u>(5,594)</u>	<u>7,261</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(5,594)	7,261
<b>Cash and cash equivalents at beginning of year</b>	<u>7,261</u>	<u>-</u>
<b>Cash and cash equivalents at end of year</b>	<u>1,667</u>	<u>7,261</u>

# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 December 2019**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 38 Owenskerry Lane, Fivemiletown, Co Tyrone, BT75 0SP, Northern Ireland.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The Company assets and liabilities are based on specific calculations with the exception of its accrual for accountancy. The accountancy accrual has been estimated in conjunction with the accountants.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Dorcas Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 December 2019**

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#### **3. Accounting policies *(continued)***

##### **Financial instruments *(continued)***

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **4. Limited by guarantee**

The liability of each member is limited to £1, being the amount that every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while he or she is a member, or within one year after he or she or it ceases to be a member, for payment of debts and liabilities of the Company contracted before he or she or it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

# Dorcas Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
<b>Donations</b>				
Donations direct from Members of the Public	70,196	70,196	19,571	19,571
Donations from Dorcas Missionary Trust	<u>32,085</u>	<u>32,085</u>	<u>11,172</u>	<u>11,172</u>
	<u>102,281</u>	<u>102,281</u>	<u>30,743</u>	<u>30,743</u>

#### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Costs of raising donations and legacies - Donations	<u>—</u>	<u>—</u>	<u>2,872</u>	<u>2,872</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Activity type 1	95,434	95,434	17,905	17,905
Support costs	<u>149</u>	<u>149</u>	<u>500</u>	<u>500</u>
	<u>95,583</u>	<u>95,583</u>	<u>18,405</u>	<u>18,405</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Activity type 1	95,434	—	95,434	17,905
Governance costs	<u>—</u>	<u>149</u>	<u>149</u>	<u>500</u>
	<u>95,434</u>	<u>149</u>	<u>95,583</u>	<u>18,405</u>

#### 9. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>500</u>

# Dorcas Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2019

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#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019	2018
	£	£

The average head count of employees during the year was Nil (2018: Nil).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

#### 11. Trustee remuneration and expenses

No remuneration was paid by Dorcas Ministries International to any of its Trustees throughout the year ended 31st December 2018.

#### 12. Debtors

	2019	2018
	£	£
Other debtors	<u>15,147</u>	<u>2,705</u>

#### 13. Creditors: amounts falling due after more than one year

	2019	2018
	£	£
Accruals and deferred income	<u>650</u>	<u>500</u>

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General funds	<u>9,466</u>	<u>102,281</u>	<u>(95,583)</u>	<u>16,164</u>

	At 1 January 2018	Income	Expenditure	At 31 December 2018
	£	£	£	£
General funds	<u>—</u>	<u>30,743</u>	<u>(21,277)</u>	<u>9,466</u>

# Dorcas Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

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#### 15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2019
	£	£
Current assets	16,814	16,814
Creditors less than 1 year	(650)	(650)
<b>Net assets</b>	<u>16,164</u>	<u>16,164</u>

	Unrestricted Funds	Total Funds 2018
	£	£
Current assets	9,966	9,966
Creditors less than 1 year	(500)	(500)
<b>Net assets</b>	<u>9,466</u>	<u>9,466</u>

#### 16. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2019 £	2018 £
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Financial assets that are debt instruments measured at amortised cost	<u>9,966</u>	<u>9,966</u>
<b>Financial liabilities measured at amortised cost</b>		
Financial liabilities measured at amortised cost	<u>500</u>	<u>500</u>

#### 17. Analysis of changes in net debt

	At 1 Jan 2019 £	Cash flows £	At 31 Dec 2019 £
Cash at bank and in hand	<u>7,261</u>	<u>(5,594)</u>	<u>1,667</u>

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**Dorcas Ministries International**

Northern Ireland - Charity number 103832

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# Accounts

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COMPANY REGISTRATION NUMBER: NI635301  
CHARITY REGISTRATION NUMBER: 103832

Signed  
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**Dorcas Ministries International  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 December 2018**

**CRUDDEN DOLAN LTD**

Chartered accountant  
23-25 Darling Street  
Enniskillen  
Co Fermanagh  
BT74 7DP

# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Financial Statements**

**Year ended 31 December 2018**

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Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Statement of cash flows	<b>7</b>
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# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 December 2018**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2018.

#### **Reference and administrative details**

**Registered charity name** Dorcas Ministries International

**Charity registration number** 103832

**Company registration number** NI635301

**Principal office and registered office** 38 Owenskerry Lane  
Fivemiletown  
Co Tyrone  
BT75 0SP  
Northern Ireland

#### **The trustees**

Rev Campbell  
Mr Campbell  
Mrs Johnston  
Rev Russell  
Mr Whittaker

**Company secretary** Rev Duane Russell

**Accountants** Crudden Dolan Ltd  
Chartered accountant  
23-25 Darling Street  
Enniskillen  
Co Fermanagh  
BT74 7DP

#### **Structure, governance and management**

The organisation is operated as a Company Limited by Guarantee. Its governing document is its Memorandum & Articles of Association dated 9th December 2015. The organisation is managed by the Trustees. The operating activities of the charity are mostly carried out or organised by two non-trustee managers.

# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2018**

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#### **Objectives and activities**

The Charity's objects ("Objects") shall be undertaken in accordance with a Christian ethos and are specifically restricted to the following:

(a) For the relief of poverty, sickness, disease or human suffering, the advancement of education and the relief of those in need in Kenya and its environs in Africa by, in particular but not exclusively, the provision, or assistance in the provision, of schools, books, orphanages, financial assistance, medical supplies, feeding programmes, humanitarian aid, equipment, clothing and by any other means as the directors shall consider appropriate;(b) To advance religion by promoting the theological and spiritual training of potential leaders of the churches of Africa and working in conjunction with the Christian theological institutions in Africa.

During the year to 31st December 2018 Dorcas Ministries International(DMI) began the process of taking over the activities of the unincorporated Dorcas Missionary Trust. DMI began to receive donations and to forward them on to the projects being funded in Africa. DMI worked in conjunction with it's sister/predecessor charity to start to take the responsibility for directing the work carried out by the two workers who oversee the training and funding work in Africa.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

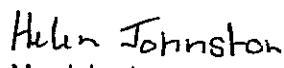
The Charity, in conjunction with its sister charity, Dorcas Missionary Trust, continued to achieve it's goal of using donations received to assist in the theological training and educational & orphanage funding in Africa.

#### **Financial review**

The 31st Dec 2018 year is the first year the Company has had financial transactions. The finances are steady for the organisation. The organisation pays purchase invoices on receipt and as such it's only liability at the year end is a £500 accrual for accountancy. It's financial target is to hold enough money to cover expected expenses and to be able to provide a smooth flow of funding to it's African beneficiaries in the event of any seasonal slow downs etc in donation receipts. As such it considers the £7,261 held in the bank on reserve at the end of the year as being within the target range to meet its financial aims.

The trustees' annual report and the strategic report were approved on 8 August 2019 and signed on behalf of the board of trustees by:

  
Rev Campbell  
Trustee

  
Mrs Johnston  
Trustee

# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Dorcas Ministries International**

**Year ended 31 December 2018**

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I report on the financial statements for the year ended 31 December 2018, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to 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
- to 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to be reached.

# **Dorcas Ministries International**

**Company Limited by Guarantee**

## **Independent Examiner's Report to the Trustees of Dorcas Ministries International *(continued)***

**Year ended 31 December 2018**

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### **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.

CRUDDEN DOLAN LTD  
Chartered accountant

23-25 Darling Street  
Enniskillen  
Co Fermanagh  
BT74 7DP

# Dorcas Ministries International

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

31 December 2018

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		2018	
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	5	30,743	30,743
<b>Total income</b>		<u>30,743</u>	<u>30,743</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	6	2,872	2,872
Expenditure on charitable activities	7,8	18,405	18,405
<b>Total expenditure</b>		<u>21,277</u>	<u>21,277</u>
<b>Net income and net movement in funds</b>		<u>9,466</u>	<u>9,466</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		—	—
<b>Total funds carried forward</b>		<u>9,466</u>	<u>9,466</u>

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

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The notes on pages 8 to 13 form part of these financial statements.

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# Dorcas Ministries International

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2018

		2018 £
<b>Current assets</b>		
Debtors	12	2,705
Cash at bank and in hand		7,261
		<u>9,966</u>
<b>Net current assets</b>		<u>9,966</u>
<b>Total assets less current liabilities</b>		9,966
<b>Creditors: amounts falling due after more than one year</b>	13	500
<b>Net assets</b>		<u>9,466</u>
<b>Funds of the charity</b>		
Unrestricted funds		<u>9,466</u>
<b>Total charity funds</b>	14	<u>9,466</u>

For the year ending 31 December 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

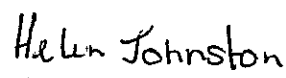
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 8 August 2019, and are signed on behalf of the board by:

  
Rev Campbell  
Trustee

  
Mrs Johnston  
Trustee

The notes on pages 8 to 13 form part of these financial statements.

# Dorcas Ministries International

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 December 2018

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	2018
	£
<b>Cash flows from operating activities</b>	
Net income	9,466
<i>Adjustments for:</i>	
Accrued expenses	500
<i>Changes in:</i>	
Trade and other debtors	(2,705)
Cash generated from operations	<u>7,261</u>
Net cash from operating activities	<u>7,261</u>
<b>Net increase in cash and cash equivalents</b>	7,261
<b>Cash and cash equivalents at beginning of year</b>	—
<b>Cash and cash equivalents at end of year</b>	<u>7,261</u>

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The notes on pages 8 to 13 form part of these financial statements.

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# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 December 2018**

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#### **1. General information**

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 38 Owenskerry Lane, Fivemiletown, Co Tyrone, BT75 0SP, Northern Ireland.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The Company assets and liabilities are based on specific calculations with the exception of it's accrual for accountancy. The accountancy accrual has been estimated in conjunction with the accountants.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 December 2018**

---

#### **3. Accounting policies *(continued)***

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 December 2018**

---

#### **3. Accounting policies *(continued)***

##### **Financial instruments *(continued)***

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **4. Limited by guarantee**

The liability of each member is limited to £1, being the amount that every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while he or she is a member, or within one year after he or she or it ceases to be a member, for payment of debts and liabilities of the Company contracted before he or she or it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

# Dorcas Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2018

---

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2018 £
<b>Donations</b>		
Donations direct from Members of the Public	19,571	19,571
Donations from Dorcas Missionary Trust	11,172	11,172
	<u>30,743</u>	<u>30,743</u>

#### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2018 £
Donations - other motor/travel costs	2,474	2,474
Donations - other office costs	306	306
Donations - bank fees	92	92
	<u>2,872</u>	<u>2,872</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2018 £
Activity type 1	17,905	17,905
Support costs	500	500
	<u>18,405</u>	<u>18,405</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2018 £
Activity type 1	17,905	–	17,905
Governance costs	–	500	500
	<u>17,905</u>	<u>500</u>	<u>18,405</u>

#### 9. Independent examination fees

	2018 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>

# Dorcas Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2018

---

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2018  
£

The average head count of employees during the year was Nil.

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

#### 11. Trustee remuneration and expenses

No remuneration was paid by Dorcas Ministries International to any of its Trustees throughout the year ended 31st December 2018.

#### 12. Debtors

2018  
£  
2,705

Other debtors

#### 13. Creditors: amounts falling due after more than one year

2018  
£  
500

Accruals and deferred income

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2018	Income	Expenditure	At 31 December 2018
	£	£	£	£
General funds	<u>—</u>	<u>30,743</u>	<u>(21,277)</u>	<u>9,466</u>

#### 15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2018
	£	£
Current assets	9,966	9,966
Creditors less than 1 year	(500)	(500)
<b>Net assets</b>	<u>9,466</u>	<u>9,466</u>

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# Dorcas Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2018

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#### 16. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2018 £
<b>Financial assets that are debt instruments measured at amortised cost</b>	
Financial assets that are debt instruments measured at amortised cost	<u>9,966</u>
<b>Financial liabilities measured at amortised cost</b>	
Financial liabilities measured at amortised cost	<u>500</u>

**Dorcas Ministries International**

Northern Ireland - Charity number 103832

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# Annual report

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# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 December 2018**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2018.

#### **Reference and administrative details**

**Registered charity name** Dorcas Ministries International

**Charity registration number** 103832

**Company registration number** NI635301

**Principal office and registered office** 38 Owenskerry Lane  
Fivemiletown  
Co Tyrone  
BT75 0SP  
Northern Ireland

#### **The trustees**

Rev Campbell  
Mr Campbell  
Mrs Johnston  
Rev Russell  
Mr Whittaker

**Company secretary** Rev Duane Russell

**Accountants** Crudden Dolan Ltd  
Chartered accountant  
23-25 Darling Street  
Enniskillen  
Co Fermanagh  
BT74 7DP

#### **Structure, governance and management**

The organisation is operated as a Company Limited by Guarantee. Its governing document is its Memorandum & Articles of Association dated 9th December 2015. The organisation is managed by the Trustees. The operating activities of the charity are mostly carried out or organised by two non-trustee managers.

# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2018**

---

#### **Objectives and activities**

The Charity's objects ("Objects") shall be undertaken in accordance with a Christian ethos and are specifically restricted to the following:

(a) For the relief of poverty, sickness, disease or human suffering, the advancement of education and the relief of those in need in Kenya and its environs in Africa by, in particular but not exclusively, the provision, or assistance in the provision, of schools, books, orphanages, financial assistance, medical supplies, feeding programmes, humanitarian aid, equipment, clothing and by any other means as the directors shall consider appropriate;(b) To advance religion by promoting the theological and spiritual training of potential leaders of the churches of Africa and working in conjunction with the Christian theological institutions in Africa.

During the year to 31st December 2018 Dorcas Ministries International(DMI) began the process of taking over the activities of the unincorporated Dorcas Missionary Trust. DMI began to receive donations and to forward them on to the projects being funded in Africa. DMI worked in conjunction with it's sister/predecessor charity to start to take the responsibility for directing the work carried out by the two workers who oversee the training and funding work in Africa.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

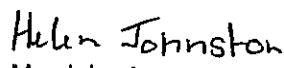
The Charity, in conjunction with its sister charity, Dorcas Missionary Trust, continued to achieve it's goal of using donations received to assist in the theological training and educational & orphanage funding in Africa.

#### **Financial review**

The 31st Dec 2018 year is the first year the Company has had financial transactions. The finances are steady for the organisation. The organisation pays purchase invoices on receipt and as such it's only liability at the year end is a £500 accrual for accountancy. It's financial target is to hold enough money to cover expected expenses and to be able to provide a smooth flow of funding to it's African beneficiaries in the event of any seasonal slow downs etc in donation receipts. As such it considers the £7,261 held in the bank on reserve at the end of the year as being within the target range to meet its financial aims.

The trustees' annual report and the strategic report were approved on 8 August 2019 and signed on behalf of the board of trustees by:

  
Rev Campbell  
Trustee

  
Mrs Johnston  
Trustee

**Dorcas Ministries International**

Northern Ireland - Charity number 103832

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# Annual return

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# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Dorcas Ministries International**

**Year ended 31 December 2018**

---

I report on the financial statements for the year ended 31 December 2018, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to 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
- to 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to be reached.

# Dorcas Ministries International

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of Dorcas Ministries International *(continued)*

Year ended 31 December 2018

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### 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.

*Crudden Dolan Ltd.*

CRUDDEN DOLAN LTD  
Chartered accountant

*30 Sept. 2019.*

23-25 Darling Street  
Enniskillen  
Co Fermanagh  
BT74 7DP

**Dorcas Ministries International**

Northern Ireland - Charity number 103832

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# Accounts

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**COMPANY REGISTRATION NUMBER: NI635301**  
**CHARITY REGISTRATION NUMBER: 103832**

**Dorcas Ministries International**  
**Company Limited by Guarantee**  
**Financial Statements - DORMANT**  
**31 December 2017**

# **Dorcas Ministries International**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 December 2017**

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Statement of cash flows	<b>3</b>
Notes to the financial statements	<b>4 - 7</b>

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# Dorcas Ministries International

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

31 December 2017

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		2017		2016
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Charitable activities	5	-	-	-
<b>Total income</b>		-	-	-
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	-	-	-
<b>Total expenditure</b>		-	-	-
<b>Net (expenditure)/income and net movement in funds</b>		-	-	-
<b>Reconciliation of funds</b>				
Total funds brought forward		-	-	-
<b>Total funds carried forward</b>		-	-	-

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

---

The notes on pages 7 to 10 form part of these financial statements.

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# Dorcas Ministries International

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2017

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		2017 £	2016 £
<b>Fixed assets</b>			
Tangible fixed assets	11	-	-
<b>Current assets</b>			
Debtors	12	-	-
Cash at bank and in hand		-	-
		<u>-</u>	<u>-</u>
<b>Creditors: amounts falling due within one year</b>	13	-	-
<b>Net current liabilities</b>		<u>-</u>	<u>-</u>
<b>Total assets less current liabilities</b>		-	-
<b>Creditors: amounts falling due after more than one year</b>	14	-	-
<b>Net assets</b>		<u>-</u>	<u>-</u>
<b>Funds of the charity</b>			
Unrestricted funds:			
Other unrestricted income funds		-	-
<b>Total unrestricted funds</b>		<u>-</u>	<u>-</u>
<b>Total charity funds</b>	15	<u>-</u>	<u>-</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

\_\_\_\_\_  
Mrs Helen Johnston  
Trustee

---

The notes on pages 7 to 10 form part of these financial statements.

# Dorcas Ministries International

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 December 2017

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	2017 £	2016 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	-	-
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	-	-
<i>Changes in:</i>		
Trade and other debtors	-	-
Trade and other creditors	-	-
Cash generated from operations	-	-
Net cash (used in)/from operating activities	-	-
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	-	-
Net cash from financing activities	-	-
<b>Net increase in cash and cash equivalents</b>	-	-
<b>Cash and cash equivalents at beginning of year</b>	-	-
<b>Cash and cash equivalents at end of year</b>	-	-

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The notes on pages 7 to 10 form part of these financial statements.

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# Dorcas Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2017

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

#### 1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland and is also registered in Northern Ireland as a Charity.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Dormant

The Charity has remained Dormant until after the end of the period covered by these financial statements.

#### 4. Limited by guarantee

The company is Limited By Guarantee and in the event of the Company winding up the members have guaranteed to contribute towards the value of the assets of the company as required, up to the value of £1.

#### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2017 £</b>	Unrestricted Funds £	Total Funds 2016 £
Other income from charitable activities type 1	-	-	-	-

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# Dorcas Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2017

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#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2017 £</b>	Unrestricted Funds £	Total Funds 2016 £
Activity type 1	-	-	-	-
Support costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2017 £</b>	Total fund 2016 £
Activity type 1	-	-	-	-
Governance costs	-	-	-	-
	<u>12,432</u>	<u>18,974</u>	<u>31,406</u>	<u>-</u>
	<u>12,432</u>	<u>18,974</u>	<u>31,406</u>	<u>-</u>

#### 8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	<b>2017 £</b>	2016 £
Depreciation of tangible fixed assets	-	-
	<u>-</u>	<u>-</u>

#### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2017 £</b>	2016 £
Wages and salaries	-	-
	<u>-</u>	<u>-</u>

The average head count of employees during the year was Nil (2016: Nil).

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

#### 10. Trustee remuneration and expenses

There was no remuneration paid to Trustees and no expenses paid to trustees during the period covered by these Financial Statements.

# Dorcas Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2017

---

#### 11. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Total £
<b>Cost</b>			
At 1 July 2016 and 31 December 2017	-	-	-
<b>Depreciation</b>			
At 1 July 2016	-	-	-
Charge for the year	-	-	-
<b>At 31 December 2017</b>	-	-	-
<b>Carrying amount</b>			
At 31 December 2017	-	-	-
At 30 June 2016	-	-	-

#### 12. Debtors

	2017 £	2016 £
Prepayments and accrued income	-	-

#### 13. Creditors: amounts falling due within one year

	2017 £	2016 £
Bank loans and overdrafts	-	-
Trade creditors	-	-
Social security and other taxes	-	-

#### 14. Creditors: amounts falling due after more than one year

	2017 £	2016 £
Bank loans and overdrafts	-	-
Amounts owed to undertakings in which the company has a participating interest	-	-

# Dorcas Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2017

---

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 July 2016 £	Income £	Expenditure £	At 31 December 2017 £
General funds	-	-	-	-
Revaluation reserve	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Dorcas Ministries International**

Northern Ireland - Charity number 103832

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# Annual report

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**COMPANY REGISTRATION NUMBER: NI635301**  
**CHARITY REGISTRATION NUMBER: 103832**

**Dorcas Ministries International**  
**Company Limited by Guarantee**  
**Financial Statements - DORMANT**  
**31 December 2017**

# **Dorcas Ministries International**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 December 2017**

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---

# Dorcas Ministries International

## Company Limited by Guarantee

### Trustee's Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2017

---

The trustee, who is also the director for the purposes of company law, presents his report and the financial statements of the charity for the year ended 31 December 2017.

#### Reference and administrative details

<b>Registered charity name</b>	Dorcas Ministries International
<b>Charity registration number</b>	103832
<b>Company registration number</b>	NI635301
<b>Principal office and registered address:</b>	38 Owenskerry Lane Fivemiletown Co Tyrone BT75 0SP

#### The trustee

Rev Duane Russell  
Rev David Campbell  
Matthew Campbell  
Helen Johnston  
David Whittaker

#### Structure, governance and management

The organisation is operated as a Company Limited by Guarantee. Its governing document is its Articles of Association. The organisation is managed by the Trustees. The operating activities of the charity are mostly carried out or organised by two non-trustee managers.

#### Objectives and activities

The Charity's objects ("Objects") shall be undertaken in accordance with a Christian ethos and are specifically restricted to the following:

- (a) For the relief of poverty, sickness, disease or human suffering, the advancement of education and the relief of those in need in Kenya and its environs in Africa by, in particular but not exclusively, the provision, or assistance in the provision, of schools, books, orphanages, financial assistance, medical supplies, feeding programmes, humanitarian aid, equipment, clothing and by any other means as the directors shall consider appropriate;
- (b) To advance religion by promoting the theological and spiritual training of potential leaders of the churches of Africa and working in conjunction with the Christian theological institutions in Africa.

During the year to 31<sup>st</sup> December 2017 only minor administrative activities took place as Dorcas Ministries International did not take over the activities of the unincorporated Dorcas Missionary Trust until early 2018.

# **Dorcas Ministries International**

## **Company Limited by Guarantee**

### **Trustee's Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2017**

---

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

The Charity remained Dormant until after the 31<sup>st</sup> December 2017 and started activities in early 2018.

#### **Financial review**

The Charity remained Dormant during the year ended 31<sup>st</sup> December 2017 and had no financial transactions to report in this period.

#### **Trustee's responsibilities statement**

The trustee, who is also a director for the purposes of company law, is responsible for preparing the trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustee to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable him to ensure that the financial statements comply with the Companies Act 2006. He is 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 trustee's annual report and the strategic report were approved on ...30<sup>th</sup> September 2018..... and signed on behalf of the board of trustees by:

Mrs Helen Johnston  
Trustee

---

**Dorcas Ministries International**

Northern Ireland - Charity number 103832

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# Annual return

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# Dorcas Ministries International

Company Limited by Guarantee

## Independent Examiners Report to the Members of Dorcas Ministries International

Year ended 31 December 2017

---

I report to the members of Dorcas Ministries International on the financial statements for the year ended 31 December 2017 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

### Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

- 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 state whether particular matters have come to my attention.

### Basis of independent examiner's statement

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

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice CCNI ARR07 – supporting document 7 August 2016 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached. Independent examiner's statement

### 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.

George Johnston 30<sup>th</sup> September 2018.

George Johnston  
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Gola  
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