

Frontiers Ireland

Northern Ireland · Charity number 105515

Details

Known as Frontiers, F.I. Ltd

Status Received

Company number [38083](#)

Registered 2016-07-19

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

Contact

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Website www.frontiersireland.org

Activities

Purposes: The purpose of Frontiers Ireland is the advancement of the Christian Faith.

What the charity does: The advancement of religion

How the charity works: Medical/health/sickness,Relief of poverty,Religious activities

Who the charity helps: General public,Overseas/developing countries

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£298,161	£300,674	£-1,800	3

Trustees

Name	Role	Appointed
Dr Stephen Arthur Rodgers		
Miss Rhoda Ardill Baxter		
Mr Austin Orr		
Mr David William Best		
Mrs Sarah Elizabeth Clarke		

Frontiers Ireland

Northern Ireland - Charity number 105515

Accounts

Charity registration number NIC105515 (Northern Ireland)

Company registration number NI038083

FRONTIERS IRELAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

FRONTIERS IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Miss R Baxter Mr D Best (Chair) Dr S A Rodgers Mrs S E Clarke Mr A M Orr	(Appointed 3 June 2024) (Appointed 25 November 2024)
Charity number (Northern Ireland)	NIC105515	
Company number	NI038083	
Principal address	1st Floor 623 Lisburn Road Belfast BT9 7GT	
Registered office	1st Floor 623 Lisburn Road Belfast BT9 7GT	
Independent examiner	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN	
Bankers	Bank of Ireland 364 Lisburn Road Belfast BT9 6GL	
Solicitors	MacCorkell Legal & Commercial Garvey Studios 8-10 Longstone Street Lisburn Co Antrim BT28 1TP	

FRONTIERS IRELAND

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FRONTIERS IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The directors present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objective is the advancement of the Christian faith.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This has been a year of much celebration and also transition as we celebrated our 25th anniversary as an organisation in March 2025 - celebrating God's goodness and faithfulness to us since the year 2000. Roger McKay, the founder of Frontiers Ireland stepped back as Irish Director after 25 years faithful service at the end of March and passed the baton on to Jason Brodie at the beginning of April 2025, after a successful 6 month leadership handover process.

It was a privilege to begin 2025 by seeing a new family commissioned and sent out by their local church to serve in North Africa in January. Since arriving, they have been learning language, adapting to the new culture, engaging actively in prayer and team life, and building relationships with locals, seeking to share the love of Jesus with all who they meet.

Elsewhere in N. Africa, our workers continue to support the local gathering of believers in their city, with more members of the pastor's family coming to believe in Jesus over the past year, and planned baptisms of 4 new believers in the coming months. Our workers involvement in the local midwifery clinic continues to provide professional and loving healthcare for hundreds of local women and babies, blessing many in their city and the wider regions. Also the ongoing sharing of Jesus stories via social media videos are enabling hundreds of people across the country to engage in the Bible and find out more about following Jesus if they wish.

We were also delighted to have two new members - Austin and Sarah - join the Board over the past 12 months, bringing fresh energy, expertise and lowering the age profile of the Board significantly as well. They have already been already been actively engaged in promoting the ministry of Frontiers among churches and enabling opportunities for deputation and church engagement as well.

Our team in SE Africa continue to see much fruit for their labour with multiple Discovery Bible Studies happening weekly (among men and women separately), involvement in kids ministry, prayer and sharing songs and stories from the Bible, and a local gathering of believers on Easter weekend. It was wonderful to hear that two women, the wives of two recent new believers, made the decision that they wanted to follow Jesus for themselves earlier this year as well. There have also been plans made for more water boreholes to be dug this summer in surrounding villages, enabling many more communities to access clean and drinkable water. As our workers in SE Africa plan to return this summer, we are in process of helping them finish well and hope to engage them into our ongoing work more locally - beginning what we hope will be a new season of integration and connecting with former overseas workers and utilising their skills and experience to mobilise the local church.

Amidst the leadership transitions, it has also been a blessing to see new people wanting to engage in the work around the world. A local student from Belfast School of Theology went out with us to the Balkans for the month of June on a placement and served with one of our local teams there and was involved in prayer and worship and also youth camp ministry. Two of the churches involved in our 'Pray for Thirty' initiative are also planning to take a prayer trip to N. Africa in October. They are the first churches to take that 'next step' of engagement overseas, for which we are deeply grateful.

The third and final prayer booklet in our 'Pray for Thirty' initiative has been completed - praying for 30 people groups - and we look forward to delivering these to the churches involved in the initiative over the coming months and seeing much breakthrough among unreached people groups as people pray and God calls people to go.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

One of our goals continues to be to see new connections and relationships established in the Republic of Ireland, and while we've developed new links through one of our sending churches in Dublin, we continue to desire to build connections with other churches and denominations, learning from them and also seeing how we can best serve them.

As part of our commitment to the wider world of mission, one of our staff is involved in planning and leading Days of Prayer at the office on a monthly basis. We invite supporters to come and pray for an hour in the prayer room at the office from 8am - 5pm. We also have times of corporate prayer and we would normally invite someone serving overseas to speak via Zoom at those times. This provides a real connection between those serving overseas, their team colleagues and the supporters here. We continue to cover different people groups, countries and themes over the year.

This year we saw more project funding coming in and a very successful '25th Anniversary match funding' initiative take place. These funds enabled us to support our own field workers, projects overseas and also to plan for the development of our team here in N. Ireland too. We are very grateful to individuals, churches and Trust Funds for supplying the finance to enable us to pass on these funds to bless those in need and to see the extension of God's kingdom.

Financial review

The results are set out in detail on pages 6 to 18. The company returned net outgoing resources for the year of £2,513 (2024 - £12,380), unrestricted funds of £211,161 (2024 - £224,919) and restricted funds of £57,864 (2024 - £46,619). The unrestricted funds are required to provide sufficient funds to cover any unforeseen costs which may arise and fulfill legal obligations of the charity in the event that current levels of income are not maintained.

It is the policy of the charity to maintain sufficient unrestricted reserves as are consistent with the ongoing financial requirements of the charity.

The directors has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future

- We plan to recruit new workers to serve overseas.
- We plan to build on progress in building relationships with churches across the island of Ireland.
- We plan to recruit more churches for the Pray for Thirty initiative.
- We plan to speak in churches and to attend the main missions convention in Bangor and other conferences as appropriate.
- We plan to develop our Member Care team and provide better member care for workers overseas.
- We plan to develop new pioneering initiatives to help local churches engage with people from different nations.
- We plan to offer more vision trips to the churches involved in Pray for Thirty.
- We plan to run monthly days of prayer in our prayer room for supporters.
- We plan to continue our regional prayer groups.
- We plan to bring on a new staff member to help with media and graphic design.
- We plan to secure funding for a longstanding clinic in North Africa and for four water boreholes in SE Africa.
- We plan to secure new funding partners and source fundraising expertise to develop new opportunities.
- We plan to play an active role on both mission partnership bodies in NI and Ireland i.e. MAP and IMAP.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity is a company limited by guarantee incorporated on 8 March 2000 and registered with the Inland Revenue on the same date. The charitable company is governed by its Memorandum and Articles of Association. The company is not for profit and limited by guarantee, the liability of the members is limited to £1. The organisation is governed by its Board of Directors who meet regularly.

The directors who served during the year and up to the date of signature of the financial statements were:

Miss R Baxter

Mr D Best (Chair)

Dr S A Rodgers

Mrs S E Clarke

(Appointed 3 June 2024)

Mr A M Orr

(Appointed 25 November 2024)

New directors are appointed by the members of the charity at the annual general meeting.

All directors are required to participate in training relating to good governance and directors are regularly updated on legislation that impacts upon the running of a charitable organisation e.g. recent changes in legislation introduced by the Charities Commission and the GDPR.

The Board of Directors oversees the work of the Sending Base Director, who in turn is responsible for the staff and volunteers. The Sending Base Director is not a director under Company Law.

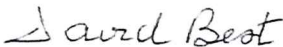
Frontiers Ireland is affiliated to the Frontiers network worldwide.

Key Management Personnel Remuneration

The Board consider the board of directors and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All board members give their time freely and no board remuneration was paid in the year. Board members are required to disclose all relevant conflicts of interest and register them at each monthly board meeting and in accordance with the Trust's policy, withdraw from decisions where a conflict of interest arises.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemptions.

The directors' report was approved by the Board of Directors.



Mr D Best (Chair)
Director



Dr S A Rodgers
Director

Dated: 7-10-25

Dated: 7-10-25

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF FRONTIERS IRELAND

We report to the directors on our examination of the financial statements of Frontiers Ireland (the charity) for the year ended 31 March 2025.

Respective responsibilities of trustees and examiner

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

Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, 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; and
- state whether particular matters have come to our attention.

Basis of independent examiners' report

We have examined your charity accounts as required under section 65 of the Charities Act 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. 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:

- 1 that accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
- 2 that the financial statements do not accord with those 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.

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
TO THE DIRECTORS OF FRONTIERS IRELAND

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland which is one of the listed bodies.

We have completed our 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, We have found no matters that require drawing to your attention.



GMcG LISBURN
Chartered Accountants

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: 7/10/25

FRONTIERS IRELAND

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	2	99,447	197,239	296,686	95,313	216,999	312,312
Other income	3	1,475	-	1,475	1,190	-	1,190
Total income		<u>100,922</u>	<u>197,239</u>	<u>298,161</u>	<u>96,503</u>	<u>216,999</u>	<u>313,502</u>
Expenditure on:							
Charitable activities	4	95,222	205,452	300,674	99,178	226,704	325,882
Total expenditure		<u>95,222</u>	<u>205,452</u>	<u>300,674</u>	<u>99,178</u>	<u>226,704</u>	<u>325,882</u>
Net income/(expenditure)		5,700	(8,213)	(2,513)	(2,675)	(9,705)	(12,380)
Transfers between funds	11	(19,458)	19,458	-	74	(74)	-
Net movement in funds	7	<u>(13,758)</u>	<u>11,245</u>	<u>(2,513)</u>	<u>(2,601)</u>	<u>(9,779)</u>	<u>(12,380)</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>224,919</u>	<u>46,619</u>	<u>271,538</u>	<u>227,520</u>	<u>56,398</u>	<u>283,918</u>
Fund balances at 31 March 2025		<u><u>211,161</u></u>	<u><u>57,864</u></u>	<u><u>269,025</u></u>	<u><u>224,919</u></u>	<u><u>46,619</u></u>	<u><u>271,538</u></u>

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

FRONTIERS IRELAND

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		181,597		186,945
Current assets					
Debtors	13	2,818		1,471	
Cash at bank and in hand		86,410		84,862	
		89,228		86,333	
Creditors: amounts falling due within one year	14	(1,800)		(1,740)	
Net current assets			87,428		84,593
Total assets less current liabilities			269,025		271,538
Income funds					
Restricted funds	16		57,864		46,619
Unrestricted funds	17		211,161		224,919
			269,025		271,538

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Directors on 7-10-25 and signed on their behalf by:

David Best

Mr D Best (Chair)
Director

Stephen Rodgers

Dr S A Rodgers
Director

Company Registration No. NI038083

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Frontiers Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office and place of business is 1st Floor, 623 Lisburn Road, Belfast, BT9 7GT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated assets given for use by the charity are recognised when receivable.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, depreciation costs and payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs, depreciation costs, governance costs and payroll costs are allocated to charitable activities based on the percentage share of restricted income for each charitable activity. The allocation of the support costs is analysed in note 7.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line
Fixtures and fittings	20% Straight line
Motor vehicles	20% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	99,447	197,239	296,686	95,313	216,999	312,312
Donations and gifts						
General donations	79,066	-	79,066	79,357	-	79,357
Donations for missionaries	-	140,274	140,274	-	112,477	112,477
Donations for projects	-	56,965	56,965	-	104,522	104,522
Sending Base Levy	13,305	-	13,305	7,931	-	7,931
Tax reclaimed on Gift Aid donations	7,076	-	7,076	8,025	-	8,025
	<u>99,447</u>	<u>197,239</u>	<u>296,686</u>	<u>95,313</u>	<u>216,999</u>	<u>312,312</u>

3 Other income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Book sales	1,475	1,190
	<u>1,475</u>	<u>1,190</u>

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	Missionaries & pastoral care	Staff appeals	Project appeals	North Africa projects	Total 2025	Total 2024
	2025 £	2025 £	2025 £	2025 £	£	£
Staff costs	40,188	10,825	7,983	6,129	65,125	64,014
Depreciation and impairment	5,466	-	-	-	5,466	5,488
Missionaries and pastoral care	148,527	-	-	-	148,527	122,406
Project costs	-	-	26,100	20,000	46,100	95,732
Meeting and travel costs	5,140	-	-	-	5,140	9,329
Missionary costs	4,419	-	-	-	4,419	4,940
Books and publications	1,657	-	-	-	1,657	1,190
Board expenses	668	-	-	-	668	1,037
	<u>206,065</u>	<u>10,825</u>	<u>34,083</u>	<u>26,129</u>	<u>277,102</u>	<u>304,136</u>
Share of support costs (see note 6)	16,553	1,334	3,216	2,469	23,572	21,746
	<u>222,618</u>	<u>12,159</u>	<u>37,299</u>	<u>28,598</u>	<u>300,674</u>	<u>325,882</u>
Analysis by fund						
Unrestricted funds	74,091	1,334	11,199	8,598	95,222	99,178
Restricted funds	148,527	10,825	26,100	20,000	205,452	226,704
	<u>222,618</u>	<u>12,159</u>	<u>37,299</u>	<u>28,598</u>	<u>300,674</u>	<u>325,882</u>

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities (Continued)

For the year ended 31 March 2024

	Missionaries & pastoral care	Staff appeals	Project appeals	North Africa projects	Total 2024
	£	£	£	£	£
Staff costs	26,331	17,253	14,343	6,087	64,014
Depreciation and impairment	5,488	-	-	-	5,488
Missionaries and pastoral care	122,406	-	-	-	122,406
Project costs	-	-	69,732	26,000	95,732
Meeting and travel costs	9,329	-	-	-	9,329
Missionary costs	4,940	-	-	-	4,940
Books and publications	1,190	-	-	-	1,190
Board expenses	1,037	-	-	-	1,037
	<u>170,721</u>	<u>17,253</u>	<u>84,075</u>	<u>32,087</u>	<u>304,136</u>
Share of support costs (see note 6)	11,314	1,722	6,115	2,595	21,746
	<u>182,035</u>	<u>18,975</u>	<u>90,190</u>	<u>34,682</u>	<u>325,882</u>
Analysis by fund					
Unrestricted funds	68,316	1,722	20,458	8,682	99,178
Restricted funds	113,719	17,253	69,732	26,000	226,704
	<u>182,035</u>	<u>18,975</u>	<u>90,190</u>	<u>34,682</u>	<u>325,882</u>

5 Description of charitable activities

Missionaries & pastoral care

Providing assistance and pastoral care to our missionaries serving in the mission field.

Staff appeals

Providing support for the work of staff members.

Project appeals

To support the water boreholes project.

North Africa projects

Providing support for individual projects in North Africa.

North Africa projects

Providing support for individual projects in North Africa.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs	Support Governance costs		2025 Support costs		2024		Basis of allocation
	£	£	£	£	£	£	
Rent	8,052	-	8,052	7,811	7,811	7,811	% of restricted income
Insurance	741	-	741	700	700	700	% of restricted income
Printing and postage	4,382	-	4,382	4,128	4,128	4,128	% of restricted income
Telephone	922	-	922	605	605	605	% of restricted income
Advertising	1,771	-	1,771	1,065	1,065	1,065	% of restricted income
Sundry expenses	1,061	-	1,061	288	288	288	% of restricted income
Subscriptions	1,204	-	1,204	1,608	1,608	1,608	% of restricted income
Bank charges	617	-	617	732	732	732	% of restricted income
Repairs	389	-	389	439	439	439	% of restricted income
Legal costs	779	-	779	-	-	-	% of restricted income
Accountancy	1,860	-	1,860	1,800	1,800	1,800	% of restricted income
Light and heat	1,794	-	1,794	2,570	2,570	2,570	% of restricted income
	<u>23,572</u>	<u>-</u>	<u>23,572</u>	<u>21,746</u>	<u>21,746</u>	<u>21,746</u>	
Analysed between							
Charitable activities	<u>23,572</u>	<u>-</u>	<u>23,572</u>	<u>21,746</u>	<u>21,746</u>	<u>21,746</u>	

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

7	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	5,466	5,488
		<u>5,466</u>	<u>5,488</u>

8 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Governance and administration	2	2
Development	1	1
	<u>3</u>	<u>3</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	63,228	62,150
Other pension costs	1,897	1,865
	<u>65,125</u>	<u>64,015</u>

The charity considers its key management personnel to comprise of the trustees, and the Sending Base director. The total employment benefits including employers pension contribution of the key management personnel were £28,892 (2024 - £28,892).

There were no employees whose annual remuneration was £60,000 or more.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Transfers

Transfers from unrestricted funds to restricted funds in the year relates to covering resources expended in excess of funds received.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	210,000	11,195	3,810	225,005
Additions	-	486	-	486
Disposals	-	(3,018)	-	(3,018)
At 31 March 2025	<u>210,000</u>	<u>8,663</u>	<u>3,810</u>	<u>222,473</u>
Depreciation and impairment				
At 1 April 2024	27,650	8,998	1,412	38,060
Depreciation charged in the year	4,200	786	480	5,466
Eliminated in respect of disposals	-	(2,650)	-	(2,650)
At 31 March 2025	<u>31,850</u>	<u>7,134</u>	<u>1,892</u>	<u>40,876</u>
Carrying amount				
At 31 March 2025	<u>178,150</u>	<u>1,529</u>	<u>1,918</u>	<u>181,597</u>
At 31 March 2024	<u>182,350</u>	<u>2,197</u>	<u>2,398</u>	<u>186,945</u>

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>2,817</u>	<u>1,471</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>1,800</u>	<u>1,740</u>

15 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>1,897</u>	<u>1,865</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

FRONTIERS IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023		Movement in funds		Movement in funds		Balance at 31 March 2025			
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£	£	£
Missionaries and Pastrol care	24,191	112,477	112,477	(113,719)	-	22,949	140,274	(148,527)	29,458	44,154
Staff Appeals	-	17,253	17,253	(17,253)	-	-	10,825	(10,825)	-	-
Project Appeals	29,954	61,269	61,269	(69,732)	-	21,491	26,100	(26,100)	(10,000)	11,491
North Africa Projects	2,253	26,000	26,000	(26,000)	(74)	2,179	20,040	(20,000)	-	2,219
	<u>56,398</u>	<u>216,999</u>	<u>216,999</u>	<u>(226,704)</u>	<u>(74)</u>	<u>46,619</u>	<u>197,239</u>	<u>(205,452)</u>	<u>19,458</u>	<u>57,864</u>

All restricted activities are in line with the objectives of the charity as outlined on page 1 of the financial statements.

Missionaries and Pastrol Care - Providing assistance and pastoral care to our missionaries serving in the mission field.

Staff Appeals - Providing support for the work of staff members.

Project Appeals - To support the water boreholes project.

North Africa Projects- Providing support for individual projects in North Africa

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	<u>224,919</u>	<u>100,922</u>	<u>(95,222)</u>	<u>(19,458)</u>	<u>211,161</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>227,520</u>	<u>96,503</u>	<u>(99,178)</u>	<u>74</u>	<u>224,919</u>

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	181,597	-	181,597
Current assets/(liabilities)	<u>29,564</u>	<u>57,864</u>	<u>87,428</u>
	<u>211,161</u>	<u>57,864</u>	<u>269,025</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	186,945	-	186,945
Current assets/(liabilities)	<u>37,974</u>	<u>46,619</u>	<u>84,593</u>
	<u>224,919</u>	<u>46,619</u>	<u>271,538</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Frontiers Ireland

Northern Ireland - Charity number 105515

Accounts

Charity registration number NIC105515

Company registration number NI038083 (Northern Ireland)

FRONTIERS IRELAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

FRONTIERS IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Miss R Baxter Mr D W Best Dr S A Rodgers Mrs S E Clarke	(Appointed 3 June 2024)
Secretary	Mr R McKay	
Charity number	NIC105515	
Company number	NI038083	
Principal address	1st Floor 623 Lisburn Road Belfast BT9 7GT	
Registered office	1st Floor 623 Lisburn Road Belfast BT9 7GT	
Independent examiner	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN	
Bankers	Bank of Ireland 364 Lisburn Road Belfast BT9 6GL	
Solicitors	MacCorkell Legal & Commercial Garvey Studios 8-10 Longstone Street Lisburn Co Antrim BT28 1TP	

FRONTIERS IRELAND

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Statement of financial position	8
Notes to the financial statements	9 - 19

FRONTIERS IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The directors present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's object are the advancement of the Christian faith.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year we are again encouraged at the impact of our work under the gracious hand of God and through the prayers of his people. We are deeply indebted to our founding Chairman, Hugh McCormick, who stood down after 23 years of service as Chairman of the Board. It has been a privilege to have David Best succeed Hugh in this role, bringing fresh expertise into the role.

We had the joy of sending a single lady to the Arabian Gulf to serve for a year on a church planting team. She came from one of the first churches to be involved in our 'Pray for Thirty' initiative to see 30 churches send out 30 workers over the next 3 years. It was a real blessing to see her sent out from her church on the North Coast, which was very supportive of her during her time there.

During her time away, we were able to arrange a pastoral visit to her, her team and some of our international personnel there. We were also able to bring a prayer/worship team out during the year, with a group of young adults who were really impacted by seeing life in a different culture and ministry in a very different setting.

Another family from Dublin, hoping to serve with us overseas, were able to find a new team during the year, after the previous potential team leader no longer being able to take them on. The couple were able to visit a different city within the same country in North Africa and God-willing, they will sign the team's Memorandum Of Understanding in the new operating year in April 2024, once one or two things are finalised. They hope to be commissioned in December 2024 and move to North Africa in January 2025.

In October 2023, the Sending Base Director was able to join a team from a church which was travelling to visit some of our other workers in North Africa. This was a real blessing to be able to not only visit them, but also visit several of the projects which we have supported financially and prayerfully over the years. We were also able to visit a new team which is located in another town farther south of our workers. They hope to launch their own new team in September 2024.

We were able to visit a rural project which provides schooling for a minority community, and several other projects as well as a local medical clinic, where our workers have been serving now for 10 years. They will treat 700 women during any given year, with pre-natal and post-natal care. They provide this service with the greatest of care to the least and the greatest alike without favour. The work was recognised this year on World Women's Day with a special presentation.

The team was able to provide humanitarian aid to rural villages during a recent crisis, providing basic food supplies at a time of great need.

It was so exciting to hear later in the year of the first fruits of faith among the people group they serve. People had come to faith through personal witness, through media, through the humanitarian aid in two different projects. This is a real spiritual breakthrough in this area among this people group. This has been such a joy to experience and is such an encouragement to workers who have been there for a long time. It is a reminder to us that God is always at work, even if the work he is doing remains unseen for a period of time. It is also a blessing to all those who have prayed from a distance and those who have come to pray over the years for this work and for this people group.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Not only in North Africa did we see first fruits, but also in SE Africa. Our team there saw several people come to faith among a minority Muslim people group, who are very poor. Not only did they see people come to faith, but also take the step of baptism, which is a particularly vital step for any believer, but particularly so in a Muslim context. The bible studies continue and have been growing in numbers. There are still no women who have come to faith, and that is a matter of prayer. We were able to fund several more water boreholes, which will make a huge difference to the wellbeing of four communities of 600-1000 people. This also provides access for sharing the good news of Jesus.

In July 2023 there was a month of prayer for the people group, using a pray guide that was commissioned by our office, and written by field workers, to give it an authentic flavour. It has been very well received and was a tremendous way for people to pray in different parts of the world at the same time. The fruit of those coming to faith followed the prayer several months later. The success of the prayer month has encouraged the team to try it again in June 2024.

Back home, in support of churches across the island of Ireland, we produced and published the second of the Pray for Thirty prayer booklets on Thirty Cities. These are 30 key cities across the Muslim world, which are in need of workers and in need of much prayer. It has been exciting to see this new resource of churches fill a gap in enabling churches to pray for cities anywhere, but especially in the Muslim world. With a majority of people now living in cities, it is important that we prepare churches and furnish them with the material to be able to encourage their congregations to be able to pray intelligently and in an informed way, for cities across the globe, whether Muslim or otherwise. We were delighted to see new churches joining the Pray for Thirty initiative this year.

One of our goals this year was to see new connections and relationships established in the Republic of Ireland. It has been encouraging to see the way God has opened up new opportunities for us this year. Our involvement in the Irish Mission Agencies Partnership (IMAP) also helps us in this regard. The SBD is currently the secretary of the Executive Committee for IMAP. This is a way for us to invest into the partnership which is a real blessing to the church in Ireland in processing gifts for missionaries. As we will be sending a couple from a Dublin church next year, we have also been building relationships with them as a sending church.

One of the 5 key goals of the new International Director Team of our global organisation is to see the next generation raised up. Part of the way we are trying to embrace that is through our initiative to partner with several like-minded organisations in NI, called Global Disciples, to bring together each of our connection of young adults, to collaborate together, to be able to offer more as a combined group. The quarterly events have been a real success, hearing from workers, using multicultural worship and various other innovative ways to inspire them for mission.

As part of our commitment to the wider world of mission, one of our staff is involved in the financial administration of the Groundwork event. This is a global annual prayer event, with this year over 1,000 people gathering to pray on behalf of the nations. We offer this as a service to the organisers to bless this important and growing ministry.

Both these field situations, in North Africa and SE Africa, formed a core of our Days of Prayer at the office. We invited supporters to come and pray for an hour in the prayer room at the office from 8am - 8pm. We also had times of corporate prayer and we would normally invite someone to speak via zoom at those times. This provided a real connection between those serving overseas, their team colleagues and the supporters here. We covered different people groups, countries and themes over the year.

This year we saw a record amount of project funding, with over £100,000 coming in from various sources. These funds enabled us to support our own field workers, but also enabled us to contribute significantly to several humanitarian crises as well. We are very grateful to individuals, churches and Trust Funds for supplying the finance to enable us to pass on these funds to bless those in need and to see the extension of God's kingdom.

We are able to receive funds not only for our own workers, but also on behalf of other workers with links to the island of Ireland. This means that we are able to leverage significant funding through our small office operation, adding value to the wider mission endeavour globally. We also saw an increase in our total income this year which is encouraging.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

We have approached a number of people about joining the Board, but we have not had any success, due to significant other involvement or timing issues. We will continue to pursue this as a matter of priority.

The Sending Base Director notified the Board in January 2024, that it is his intention to stand down in March 2025 after the completing of 25 years of service, God willing. The Board has begun a succession process.

Financial review

The results are set out in detail on pages 7 to 19. The company returned net outgoing resources for the year of £12,380 (2023 - £7,265 net incoming resources), unrestricted funds of £224,919 (2023 - £227,520) and restricted funds of £46,619 (2023 - £56,398). The unrestricted funds are required to provide sufficient funds to cover any unforeseen costs which may arise and fulfill legal obligations of the charity in the event that current levels of income are not maintained.

It is the policy of the charity to maintain sufficient unrestricted reserves as are consistent with the ongoing financial requirements of the charity.

The directors has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future

We plan to recruit new workers to serve overseas.

We plan to build on progress in building relationships with churches across the island of Ireland.

We plan to recruit more churches for the Pray for Thirty initiative.

We plan to speak in churches and to attend the main missions convention in Bangor and other conferences as appropriate.

Training will be provided for these churches during the year.

We will write, design and publish a prayer guide called Pray for Thirty: Unreached Peoples.

We plan to offer vision trips to the churches involved in Pray for Thirty.

We plan to run monthly days of prayer in our prayer room for supporters.

We plan to continue our regional prayer groups.

We plan to commission a couple from Dublin in December 2024, to serve in North Africa from January 2025.

We plan to appoint a new Sending Base Director, as the founding Director will complete his service after 25 years on 31 March 2025.

We will put in place a succession plan to ensure a good appointment, a smooth leadership transition and review staffing and developmental needs.

We plan to celebrate the 25th anniversary of the Irish Sending Base in March 2025.

We plan to appoint at least one new director for the Board.

We plan to provide member care for our own workers and also provide funding for member care at international regional conferences.

We plan to secure funding for a longstanding clinic in North Africa and for four water boreholes in SE Africa.

We plan to secure new funding partners and source fundraising expertise to develop new opportunities.

We plan to play an active role on both mission partnership bodies in NI and Ireland ie MAP and IMAP

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a company limited by guarantee incorporated on 8 March 2000 and registered with the Inland Revenue on the same date. The charitable company is governed by its Memorandum and Articles of Association. The company is not for profit and limited by guarantee, the liability of the members is limited to £1. The organisation is governed by its Board of Directors who meet regularly.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr H McCormick (Resigned 20 June 2023)

Miss R Baxter

Mr D W Best

Dr S A Rodgers

Mrs S E Clarke (Appointed 3 June 2024)

New directors are appointed by the members of the charity at the annual general meeting.

All directors are required to participate in training relating to good governance and directors are regularly updated on legislation that impacts upon the running of a charitable organisation e.g. recent changes in legislation introduced by the Charities Commission and the GDPR.

The Board of Directors oversees the work of the Sending Base Director, who in turn is responsible for the volunteers. The Sending Base Director is not a director under Company Law.

Frontiers Ireland is affiliated to the Frontiers network worldwide.

Key Management Personnel Remuneration

The Board consider the board of directors and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All board members give their time freely and no board remuneration was paid in the year. Board members are required to disclose all relevant conflicts of interest and register them at each monthly board meeting and in accordance with the Trust's policy, withdraw from decisions where a conflict of interest arises.

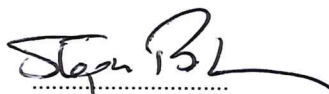
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemptions.

The directors' report was approved by the Board of Directors.



Mr D W Best
Director

Dated: 7-10-24



Dr S A Rodgers
Director

Dated: 7-10-24

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF FRONTIERS IRELAND

We report to the directors on our examination of the financial statements of Frontiers Ireland (the charity) for the year ended 31 March 2024.

Respective responsibilities of trustees and examiner

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

Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, 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; and
- state whether particular matters have come to our attention.

Basis of independent examiners' report

We have examined your charity accounts as required under section 65 of the Charities Act 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. 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:

- 1 that accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
- 2 that the financial statements do not accord with those 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.

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE DIRECTORS OF FRONTIERS IRELAND

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland which is one of the listed bodies.

We have completed our 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, We have found no matters that require drawing to your attention.


GMcG LISBURN
Chartered Accountants

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: 

FRONTIERS IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	2	95,313	216,999	312,312	98,158	188,553	286,711
Other income	3	1,190	-	1,190	908	-	908
Total income		<u>96,503</u>	<u>216,999</u>	<u>313,502</u>	<u>99,066</u>	<u>188,553</u>	<u>287,619</u>
Expenditure on:							
Charitable activities	4	99,178	226,704	325,882	106,757	173,597	280,354
Total expenditure		<u>99,178</u>	<u>226,704</u>	<u>325,882</u>	<u>106,757</u>	<u>173,597</u>	<u>280,354</u>
Net income/(expenditure)		(2,675)	(9,705)	(12,380)	(7,691)	14,956	7,265
Transfers between funds	11	74	(74)	-	(549)	549	-
Net movement in funds	7	(2,601)	(9,779)	(12,380)	(8,240)	15,505	7,265
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>227,520</u>	<u>56,398</u>	<u>283,918</u>	<u>235,760</u>	<u>40,893</u>	<u>276,653</u>
Fund balances at 31 March 2024		<u><u>224,919</u></u>	<u><u>46,619</u></u>	<u><u>271,538</u></u>	<u><u>227,520</u></u>	<u><u>56,398</u></u>	<u><u>283,918</u></u>

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

FRONTIERS IRELAND

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		186,945		191,779
Current assets					
Debtors	13	1,471		1,601	
Cash at bank and in hand		84,862		92,218	
		<u>86,333</u>		<u>93,819</u>	
Creditors: amounts falling due within one year	14	<u>(1,740)</u>		<u>(1,680)</u>	
Net current assets			84,593		92,139
Total assets less current liabilities			<u>271,538</u>		<u>283,918</u>
Income funds					
Restricted funds	16		46,619		56,398
Unrestricted funds			224,919		227,520
			<u>271,538</u>		<u>283,918</u>

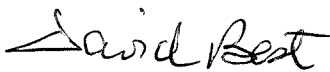
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

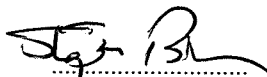
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Directors on 7.10.24 and signed on their behalf by:



Mr D W Best
Director



Dr S A Rodgers
Director

Company Registration No. NI038083

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Frontiers Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office and place of business is 1st Floor, 623 Lisburn Road, Belfast, BT9 7GT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated assets given for use by the charity are recognised when receivable.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, depreciation costs and payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs, depreciation costs, governance costs and payroll costs are allocated to charitable activities based on the percentage share of restricted income for each charitable activity. The allocation of the support costs is analysed in note 7 .

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line
Fixtures and fittings	20% Straight line
Motor vehicles	20% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	95,313	216,999	312,312	98,158	188,553	286,711
Donations and gifts						
General donations	79,357	-	79,357	81,797	-	81,797
Donations for missionaries	-	112,477	112,477	-	125,128	125,128
Donations for projects	-	104,522	104,522	-	63,425	63,425
Sending Base Levy	7,931	-	7,931	9,405	-	9,405
Tax reclaimed on Gift Aid donations	8,025	-	8,025	6,956	-	6,956
	95,313	216,999	312,312	98,158	188,553	286,711

3 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Book sales	1,190	908

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Missionaries & pastoral care	Staff appeals	Project appeals	North Africa projects	Total 2024	Total 2023
	2024	2024	2024	2024		
	£	£	£	£	£	£
Staff costs	26,331	17,253	14,343	6,087	64,014	64,084
Depreciation and impairment	5,488	-	-	-	5,488	5,507
Missionaries and pastoral care	122,406	-	-	-	122,406	128,669
Project costs	-	-	69,732	26,000	95,732	40,971
Meeting and travel costs	9,329	-	-	-	9,329	7,020
Missionary costs	4,940	-	-	-	4,940	10,369
Books and publications	1,190	-	-	-	1,190	2,561
Board expenses	1,037	-	-	-	1,037	736
	<u>170,721</u>	<u>17,253</u>	<u>84,075</u>	<u>32,087</u>	<u>304,136</u>	<u>259,917</u>
Share of support costs (see note 6)	11,314	1,722	6,115	2,595	21,746	20,437
	<u>182,035</u>	<u>18,975</u>	<u>90,190</u>	<u>34,682</u>	<u>325,882</u>	<u>280,354</u>
Analysis by fund						
Unrestricted funds	68,316	1,722	20,458	8,682	99,178	106,757
Restricted funds	113,719	17,253	69,732	26,000	226,704	173,597
	<u>182,035</u>	<u>18,975</u>	<u>90,190</u>	<u>34,682</u>	<u>325,882</u>	<u>280,354</u>

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities (Continued)

For the year ended 31 March 2023

	Missionaries & pastoral care	Staff appeals	Project appeals	North Africa projects	Total 2023
	£	£	£	£	£
Staff costs	32,820	19,828	7,567	3,869	64,084
Depreciation and impairment	5,507	-	-	-	5,507
Missionaries and pastoral care	128,669	-	-	-	128,669
Project costs	-	-	26,135	14,836	40,971
Meeting and travel costs	7,020	-	-	-	7,020
Missionary costs	10,369	-	-	-	10,369
Books and publications	2,561	-	-	-	2,561
Board expenses	736	-	-	-	736
	<u>187,682</u>	<u>19,828</u>	<u>33,702</u>	<u>18,705</u>	<u>259,917</u>
Share of support costs (see note 6)	13,562	2,149	3,127	1,599	20,437
	<u>201,244</u>	<u>21,977</u>	<u>36,829</u>	<u>20,304</u>	<u>280,354</u>
Analysis by fund					
Unrestricted funds	88,446	2,149	10,694	5,468	106,757
Restricted funds	112,798	19,828	26,135	14,836	173,597
	<u>201,244</u>	<u>21,977</u>	<u>36,829</u>	<u>20,304</u>	<u>280,354</u>

5 Description of charitable activities

Missionaries & pastoral care

Providing assistance and pastoral care to our missionaries serving in the mission field.

Staff appeals

Providing support for the work of staff members.

Project appeals

To support the water boreholes project.

North Africa projects

Providing support for individual projects in North Africa.

North Africa projects

Providing support for individual projects in North Africa.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs	Support Governance costs		2024 Support costs		2023		Basis of allocation
	£	£	£	£	£	£	
Rent	7,811	-	7,811	7,773	7,773	7,773	% of restricted income
Insurance	700	-	700	682	682	682	% of restricted income
Printing and postage	4,128	-	4,128	4,579	4,579	4,579	% of restricted income
Telephone	605	-	605	846	846	846	% of restricted income
Advertising	1,065	-	1,065	510	510	510	% of restricted income
Sundry expenses	288	-	288	766	766	766	% of restricted income
Subscriptions	1,608	-	1,608	1,443	1,443	1,443	% of restricted income
Bank charges	732	-	732	599	599	599	% of restricted income
Repairs	439	-	439	-	-	-	% of restricted income
Legal costs	-	-	-	50	50	50	% of restricted income
Accountancy	1,800	-	1,800	1,680	1,680	1,680	% of restricted income
Light and heat	2,570	-	2,570	1,508	1,508	1,508	% of restricted income
	<u>21,746</u>	<u>-</u>	<u>21,746</u>	<u>20,437</u>	<u>20,437</u>	<u>20,437</u>	
Analysed between							
Charitable activities	<u>21,746</u>	<u>-</u>	<u>21,746</u>	<u>20,437</u>	<u>20,437</u>	<u>20,437</u>	

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	5,488	5,507

8 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Governance and administration	2	2
Development	1	1
	<u>3</u>	<u>3</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	62,150	62,155
Social security costs	-	65
Other pension costs	1,865	1,865
	<u>64,015</u>	<u>64,085</u>

The charity considers its key management personnel to comprise of the trustees, and the Sending Base director. The total employment benefits including employers pension contribution of the key management personnel were £28,892 (2023 - £28,892).

There were no employees whose annual remuneration was £60,000 or more.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Transfers

Transfers from restricted funds to unrestricted funds in the year relates to covering resources expended in excess of funds received.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	210,000	10,541	3,810	224,351
Additions	-	654	-	654
	<u>210,000</u>	<u>11,195</u>	<u>3,810</u>	<u>225,005</u>
At 31 March 2024	210,000	11,195	3,810	225,005
	<u>210,000</u>	<u>11,195</u>	<u>3,810</u>	<u>225,005</u>
Depreciation and impairment				
At 1 April 2023	23,450	8,309	813	32,572
Depreciation charged in the year	4,200	689	599	5,488
	<u>27,650</u>	<u>8,998</u>	<u>1,412</u>	<u>38,060</u>
At 31 March 2024	27,650	8,998	1,412	38,060
	<u>27,650</u>	<u>8,998</u>	<u>1,412</u>	<u>38,060</u>
Carrying amount				
At 31 March 2024	182,350	2,197	2,398	186,945
	<u>182,350</u>	<u>2,197</u>	<u>2,398</u>	<u>186,945</u>
At 31 March 2023	186,550	2,232	2,997	191,779
	<u>186,550</u>	<u>2,232</u>	<u>2,997</u>	<u>191,779</u>
13 Debtors			2024	2023
			£	£
Amounts falling due within one year:				
Prepayments and accrued income			1,471	1,601
			<u>1,471</u>	<u>1,601</u>
14 Creditors: amounts falling due within one year			2024	2023
			£	£
Accruals and deferred income			1,740	1,680
			<u>1,740</u>	<u>1,680</u>
15 Retirement benefit schemes			2024	2023
			£	£
Defined contribution schemes				
Charge to profit or loss in respect of defined contribution schemes			1,865	1,865
			<u>1,865</u>	<u>1,865</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2022 £	Movement in funds			Balance at 1 April 2023 £	Movement in funds			Transfers 31 March 2024 £	Balance at 31 March 2024 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Missionaries and Pastrol care	17,951	125,128	(118,888)	-	24,191	112,477	(113,719)	-	-	22,949
Staff Appeals	-	19,828	(19,828)	-	-	17,253	(17,253)	-	-	-
Project Appeals	20,602	28,848	(20,045)	549	29,954	61,269	(69,732)	-	-	21,491
North Africa Projects	2,340	14,749	(14,836)	-	2,253	26,000	(26,000)	(74)	(74)	2,179
	<u>40,893</u>	<u>188,553</u>	<u>(173,597)</u>	<u>549</u>	<u>56,398</u>	<u>216,999</u>	<u>(226,704)</u>	<u>(74)</u>	<u>(74)</u>	<u>46,619</u>

All restricted activities are in line with the objectives of the charity as outlined on page 1 of the financial statements.

Missionaries and Pastoral Care - Providing assistance and pastoral care to our missionaries serving in the mission field.

Staff Appeals - Providing support for the work of staff members.

Project Appeals - To support the water boreholes project.

North Africa Projects- Providing support for individual projects in North Africa.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	227,520	96,503	(99,178)	74	224,919
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	235,760	99,066	(106,757)	(549)	227,520

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	186,945	-	186,945
Current assets/(liabilities)	37,974	46,619	84,593
	<u>224,919</u>	<u>46,619</u>	<u>271,538</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	191,779	-	191,779
Current assets/(liabilities)	35,741	56,398	92,139
	<u>227,520</u>	<u>56,398</u>	<u>283,918</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Frontiers Ireland

Northern Ireland - Charity number 105515

Annual report

FRONTIERS IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The directors present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's object are the advancement of the Christian faith.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year we are again encouraged at the impact of our work under the gracious hand of God and through the prayers of his people. We are deeply indebted to our founding Chairman, Hugh McCormick, who stood down after 23 years of service as Chairman of the Board. It has been a privilege to have David Best succeed Hugh in this role, bringing fresh expertise into the role.

We had the joy of sending a single lady to the Arabian Gulf to serve for a year on a church planting team. She came from one of the first churches to be involved in our 'Pray for Thirty' initiative to see 30 churches send out 30 workers over the next 3 years. It was a real blessing to see her sent out from her church on the North Coast, which was very supportive of her during her time there.

During her time away, we were able to arrange a pastoral visit to her, her team and some of our international personnel there. We were also able to bring a prayer/worship team out during the year, with a group of young adults who were really impacted by seeing life in a different culture and ministry in a very different setting.

Another family from Dublin, hoping to serve with us overseas, were able to find a new team during the year, after the previous potential team leader no longer being able to take them on. The couple were able to visit a different city within the same country in North Africa and God-willing, they will sign the team's Memorandum Of Understanding in the new operating year in April 2024, once one or two things are finalised. They hope to be commissioned in December 2024 and move to North Africa in January 2025.

In October 2023, the Sending Base Director was able to join a team from a church which was travelling to visit some of our other workers in North Africa. This was a real blessing to be able to not only visit them, but also visit several of the projects which we have supported financially and prayerfully over the years. We were also able to visit a new team which is located in another town farther south of our workers. They hope to launch their own new team in September 2024.

We were able to visit a rural project which provides schooling for a minority community, and several other projects as well as a local medical clinic, where our workers have been serving now for 10 years. They will treat 700 women during any given year, with pre-natal and post-natal care. They provide this service with the greatest of care to the least and the greatest alike without favour. The work was recognised this year on World Women's Day with a special presentation.

The team was able to provide humanitarian aid to rural villages during a recent crisis, providing basic food supplies at a time of great need.

It was so exciting to hear later in the year of the first fruits of faith among the people group they serve. People had come to faith through personal witness, through media, through the humanitarian aid in two different projects. This is a real spiritual breakthrough in this area among this people group. This has been such a joy to experience and is such an encouragement to workers who have been there for a long time. It is a reminder to us that God is always at work, even if the work he is doing remains unseen for a period of time. It is also a blessing to all those who have prayed from a distance and those who have come to pray over the years for this work and for this people group.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Not only in North Africa did we see first fruits, but also in SE Africa. Our team there saw several people come to faith among a minority Muslim people group, who are very poor. Not only did they see people come to faith, but also take the step of baptism, which is a particularly vital step for any believer, but particularly so in a Muslim context. The bible studies continue and have been growing in numbers. There are still no women who have come to faith, and that is a matter of prayer. We were able to fund several more water boreholes, which will make a huge difference to the wellbeing of four communities of 600-1000 people. This also provides access for sharing the good news of Jesus.

In July 2023 there was a month of prayer for the people group, using a pray guide that was commissioned by our office, and written by field workers, to give it an authentic flavour. It has been very well received and was a tremendous way for people to pray in different parts of the world at the same time. The fruit of those coming to faith followed the prayer several months later. The success of the prayer month has encouraged the team to try it again in June 2024.

Back home, in support of churches across the island of Ireland, we produced and published the second of the Pray for Thirty prayer booklets on Thirty Cities. These are 30 key cities across the Muslim world, which are in need of workers and in need of much prayer. It has been exciting to see this new resource of churches fill a gap in enabling churches to pray for cities anywhere, but especially in the Muslim world. With a majority of people now living in cities, it is important that we prepare churches and furnish them with the material to be able to encourage their congregations to be able to pray intelligently and in an informed way, for cities across the globe, whether Muslim or otherwise. We were delighted to see new churches joining the Pray for Thirty initiative this year.

One of our goals this year was to see new connections and relationships established in the Republic of Ireland. It has been encouraging to see the way God has opened up new opportunities for us this year. Our involvement in the Irish Mission Agencies Partnership (IMAP) also helps us in this regard. The SBD is currently the secretary of the Executive Committee for IMAP. This is a way for us to invest into the partnership which is a real blessing to the church in Ireland in processing gifts for missionaries. As we will be sending a couple from a Dublin church next year, we have also been building relationships with them as a sending church.

One of the 5 key goals of the new International Director Team of our global organisation is to see the next generation raised up. Part of the way we are trying to embrace that is through our initiative to partner with several like-minded organisations in NI, called Global Disciples, to bring together each of our connection of young adults, to collaborate together, to be able to offer more as a combined group. The quarterly events have been a real success, hearing from workers, using multicultural worship and various other innovative ways to inspire them for mission.

As part of our commitment to the wider world of mission, one of our staff is involved in the financial administration of the Groundwork event. This is a global annual prayer event, with this year over 1,000 people gathering to pray on behalf of the nations. We offer this as a service to the organisers to bless this important and growing ministry.

Both these field situations, in North Africa and SE Africa, formed a core of our Days of Prayer at the office. We invited supporters to come and pray for an hour in the prayer room at the office from 8am - 8pm. We also had times of corporate prayer and we would normally invite someone to speak via zoom at those times. This provided a real connection between those serving overseas, their team colleagues and the supporters here. We covered different people groups, countries and themes over the year.

This year we saw a record amount of project funding, with over £100,000 coming in from various sources. These funds enabled us to support our own field workers, but also enabled us to contribute significantly to several humanitarian crises as well. We are very grateful to individuals, churches and Trust Funds for supplying the finance to enable us to pass on these funds to bless those in need and to see the extension of God's kingdom.

We are able to receive funds not only for our own workers, but also on behalf of other workers with links to the island of Ireland. This means that we are able to leverage significant funding through our small office operation, adding value to the wider mission endeavour globally. We also saw an increase in our total income this year which is encouraging.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

We have approached a number of people about joining the Board, but we have not had any success, due to significant other involvement or timing issues. We will continue to pursue this as a matter of priority.

The Sending Base Director notified the Board in January 2024, that it is his intention to stand down in March 2025 after the completing of 25 years of service, God willing. The Board has begun a succession process.

Financial review

The results are set out in detail on pages 7 to 19. The company returned net outgoing resources for the year of £12,380 (2023 - £7,265 net incoming resources), unrestricted funds of £224,919 (2023 - £227,520) and restricted funds of £46,619 (2023 - £56,398). The unrestricted funds are required to provide sufficient funds to cover any unforeseen costs which may arise and fulfill legal obligations of the charity in the event that current levels of income are not maintained.

It is the policy of the charity to maintain sufficient unrestricted reserves as are consistent with the ongoing financial requirements of the charity.

The directors has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future

We plan to recruit new workers to serve overseas.

We plan to build on progress in building relationships with churches across the island of Ireland.

We plan to recruit more churches for the Pray for Thirty initiative.

We plan to speak in churches and to attend the main missions convention in Bangor and other conferences as appropriate.

Training will be provided for these churches during the year.

We will write, design and publish a prayer guide called Pray for Thirty: Unreached Peoples.

We plan to offer vision trips to the churches involved in Pray for Thirty.

We plan to run monthly days of prayer in our prayer room for supporters.

We plan to continue our regional prayer groups.

We plan to commission a couple from Dublin in December 2024, to serve in North Africa from January 2025.

We plan to appoint a new Sending Base Director, as the founding Director will complete his service after 25 years on 31 March 2025.

We will put in place a succession plan to ensure a good appointment, a smooth leadership transition and review staffing and developmental needs.

We plan to celebrate the 25th anniversary of the Irish Sending Base in March 2025.

We plan to appoint at least one new director for the Board.

We plan to provide member care for our own workers and also provide funding for member care at international regional conferences.

We plan to secure funding for a longstanding clinic in North Africa and for four water boreholes in SE Africa.

We plan to secure new funding partners and source fundraising expertise to develop new opportunities.

We plan to play an active role on both mission partnership bodies in NI and Ireland ie MAP and IMAP

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a company limited by guarantee incorporated on 8 March 2000 and registered with the Inland Revenue on the same date. The charitable company is governed by its Memorandum and Articles of Association. The company is not for profit and limited by guarantee, the liability of the members is limited to £1. The organisation is governed by its Board of Directors who meet regularly.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr H McCormick (Resigned 20 June 2023)

Miss R Baxter

Mr D W Best

Dr S A Rodgers

Mrs S E Clarke (Appointed 3 June 2024)

New directors are appointed by the members of the charity at the annual general meeting.

All directors are required to participate in training relating to good governance and directors are regularly updated on legislation that impacts upon the running of a charitable organisation e.g. recent changes in legislation introduced by the Charities Commission and the GDPR.

The Board of Directors oversees the work of the Sending Base Director, who in turn is responsible for the volunteers. The Sending Base Director is not a director under Company Law.

Frontiers Ireland is affiliated to the Frontiers network worldwide.

Key Management Personnel Remuneration

The Board consider the board of directors and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All board members give their time freely and no board remuneration was paid in the year. Board members are required to disclose all relevant conflicts of interest and register them at each monthly board meeting and in accordance with the Trust's policy, withdraw from decisions where a conflict of interest arises.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemptions.

The directors' report was approved by the Board of Directors.

Mr D W Best

Director

Dr S A Rodgers

Director

Dated: 7 October 2024

Dated: 7 October 2024

Frontiers Ireland

Northern Ireland - Charity number 105515

Annual return

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF FRONTIERS IRELAND

We report to the directors on our examination of the financial statements of Frontiers Ireland (the charity) for the year ended 31 March 2024.

Respective responsibilities of trustees and examiner

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

Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, 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; and
- state whether particular matters have come to our attention.

Basis of independent examiners' report

We have examined your charity accounts as required under section 65 of the Charities Act 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. 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:

- 1 that accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
- 2 that the financial statements do not accord with those 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.

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE DIRECTORS OF FRONTIERS IRELAND

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland which is one of the listed bodies.

We have completed our 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, We have found no matters that require drawing to your attention.

GMcG LISBURN
Chartered Accountants

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: 7 October 2024

Frontiers Ireland

Northern Ireland - Charity number 105515

Accounts

Charity registration number NIC105515

Company registration number NI038083 (Northern Ireland)

FRONTIERS IRELAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

FRONTIERS IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr H McCormick Miss R Baxter Mr D W Best Dr S A Rodgers
Secretary	Mr R McKay
Charity number	NIC105515
Company number	NI038083
Principal address	1st Floor 623 Lisburn Road Belfast BT9 7GT
Registered office	1st Floor 623 Lisburn Road Belfast BT9 7GT
Independent examiner	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN
Bankers	Bank of Ireland 364 Lisburn Road Belfast BT9 6GL
Solicitors	MacCorkell Legal & Commercial Garvey Studios 8-10 Longstone Street Lisburn Co Antrim BT28 1TP

FRONTIERS IRELAND

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Statement of financial position	9
Notes to the financial statements	10 - 20

FRONTIERS IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The directors present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's object are the advancement of the Christian faith.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In the fulfilment of our charitable purpose, the advancement of the Christian Faith, we seek with love and respect to invite all Muslim peoples to follow Jesus, prioritising those peoples, places and cities with least access to the Gospel. This is done through church planting teams who live locally using their professional skills to demonstrate and share the love and compassion of Jesus in word and deed, through their lives together, learning the local language and culture.

We continue to have a family serving in SE Africa, who are involved in church planting and engaging in a number of humanitarian projects. The team were able to publish two more composite books of Scripture, adding the books of Matthew, Luke, John, Acts, Romans, 1 & 2 Corinthians and Hebrews in two volumes, to their collection of printed Scripture.

They had the joy of baptising a local believer, who came to faith partly by listening to an audio-bible provided by the team.

The Sending Base Director and his wife were able to visit the family in July 2022, a trip postponed from the first Easter of Covid. It gave a valuable insight into the levels of poverty in the area and also was a great encouragement to the team there.

Bible study groups are continuing separately with men and women in several different groups. During the year, the women's bible study group began, which has been a great encouragement. The couple had to return to NI during the autumn for corrective surgery on a broken arm, following the husband's motorbike accident. The original surgery done in a neighbouring country, was inadequate.

In partnership with the team there, we completed a 30 day prayer guide for the people group among which they serve. This will be used for an international focus of prayer during July 2023.

We again saw a further gift from The Henderson Charitable Trust of £62,500 for several initiatives: funding for more boreholes in SE Africa; further funding for the midwifery centre of the team in N. Africa; funding for mobilisation and for the mission guesthouse in Groomsport.

Through funding from the TBF & KL Thompson Trust we were able to help revise the Momentum Yes course in order to amend and anglicise the American online missions mobilising course. The full version of this course is now available to the public.

Personal funding also came from the Lynas Charitable trust and the Belmore Trust. The Open House Trust also contributed to our work again this year, as did the Ardbarron Trust, which has partnered with us for over 20 years.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The social media campaign in North Africa continues to bear fruit. Fortnightly, 20,000 people watch a new clip of a video on the life of Jesus. A local responder continues to do follow up with those who show and interest in learning more and he meets up with those who are keen to learn more face to face.

The family in North Africa also had the joy of seeing new team members from France join their team this year to move to a new town, where there has not been a Christian witness before in living memory. The family will stay part of the team for 2 years, before splicing off and recruiting their own team.

The midwifery clinic in North Africa continues to see hundreds of women each month, treating them with kindness and compassion in the name of Jesus.

Prayer continues to be the bedrock of our ministry. Regular daily staff prayer, as well as quarterly days of prayer are part of our prayer rhythm. Our prayer groups in Belfast, Coleraine, Lisburn and Lurgan continue to meet regularly. The Belfast and Lurgan groups are meeting on Zoom, with the Coleraine and Lisburn groups meeting in person.

We held a celebration of the Pray for Zero initiative at the T3 Conference Centre at the House of VicRyn. 86 people groups have become adopted and there are 77 people groups that became engaged with a church planting team and there are reports of 11 more engagements, still to be confirmed by the partnership of agencies who keep the official statistics.

We used this event to pay tribute to Robert 'Robin' Watson, a founding Board member who passed away on 4th July 2022, still active as a Board member up to a couple of weeks before his death. We give thanks to God for his life and ministry to many organisations, including Frontiers Ireland.

We also acknowledged the service of Hugh McCormick who this year stepped aside as Chairman, a role he has had since our formation in 2000. We are grateful to God for the service of both of these men and the support and encouragement given by their wives too. We welcomed David Best into his new role as Chairman.

At the celebration, we also launched the follow on from Pray for Zero, which is Pray for Thirty. The vision of this is to pray for thirty churches to send out thirty workers in the next three years. The main thrust of this is mobilisation, prayer and training. We are asking churches to commit to pray for three years using three prayer guides and to consider sending out one worker at the end of the three years.

The first of the three prayer guides is on 30 occupations, the second is on 30 priority cities, as highlighted by our Field Leadership Teams and the third is on 30 Unengaged People Groups.

Our commitment to the churches is to provide training on areas such as Waiting on God, Entertaining the Stranger, Islam, Discovery Bible Studies, Momentum Yes and Kairos.

This year again we have been the coordinator in NI for the 30 Days of Prayer, which encourages Christians to pray for Muslims across the world during the month of Ramadan. We had 30 partner churches and mission organisations involved this year with over 1200 prayer guides purchased and distributed.

We continue to play an active part in the Mission Action Partnership (MAP), a group of mission agencies seeking to work together to resource the church for global and local mission. We regularly attend the quarterly general meetings which are a good opportunity to network with others in the mission community and also to pray and encourage one another, as well as share resources.

A new initiative developed this year is the quarterly Global Disciples programme which has been a partnership with AWM, SIM, Latin Link and OMF. It is designed for young adults to help gather together in a larger number, rather than doing smaller events individually. It has been a real encouragement to be able to work together as agencies, but also to do more together than we could have done otherwise by ourselves, for the benefit of those who come along.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

This year we have also continued to play an active part in the Irish Mission Agencies Partnership (IMAP). Our director has served for a second year as one of the Exec members of IMAP. This helps develop our reach into Ireland and also gives a good insight into some of the challenges, needs and opportunities within the island of Ireland. One of our staff participated in an online event during the year. We have consolidated our links with the Elim network in Ireland over the year. We also invited their leader to speak at one of the IMAP quarterly members' meetings and his presentation was very much appreciated.

We had a very strong presence at Bangor Worldwide Missionary Convention and we used hospitality as a theme, which brought a lot of attention and interest in our main focus, which was the Pray for Thirty material. We were thus able to introduce the new initiative to a wide audience including to several people from Irish churches.

A new couple of workers who were approved late last year were able to visit North Africa and meet up with a team leader. Unfortunately, due to unforeseen circumstances, they will not be able to join this team, so the search for a new team continues.

We are delighted to have recruited a new single female worker to serve in the Gulf. She will be working alongside an established team, which has a focus on prayer. She is the first person to be sent out as part of Pray for Thirty.

We ran a shortened Candidate School for her, given that she had completed a YWAM Discipleship Training School in the region recently. She will serve from September 2022 until June 2023.

We provided the financial administration for a major international prayer event, held in Europe before Easter. The director was able to travel to participate in this multinational and multi-agency prayer event.

At the end of the year in March 5-10, we were able to host the Field Leadership Team Gathering (FLTG), an annual event for 38 of our international organisation's senior field leaders. It was a real privilege to be able to host this group at the Castlewellan Christian Conference Centre, providing them with our famous hospitality and a tour of St Patrick's heritage around the Downpatrick area.

We continue to speak regularly in churches to promote our work and ministry.

Financial review

The results are set out in detail on pages 8 to 19. The company returned net incoming resources for the year of £7,265 (2022 : £13,415) unrestricted funds of £227,520 (2022 : £235,760) and restricted funds of £56,398 (2022 : £40,893). The unrestricted funds are required to provide sufficient funds to cover any unforeseen costs which may arise and fulfill legal obligations of the charity in the event that current levels of income are not maintained.

It is the policy of the charity to maintain sufficient unrestricted reserves as are consistent with the ongoing financial requirements of the charity.

The directors has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Plans for the future

We plan to provide training with each of the Pray for Thirty churches over the next 12 months.

We plan to continue to offer the MomentumYes course, which has been revised.

The Director and his wife will visit our new workers for a pastoral visit in the Gulf at Easter 2023.

We plan to send a prayer team to the Gulf region in June 2023 and also possibly one later in the year.

Supporting churches will pray during the month of July 2023 for a people group in SE Africa.

We will again provide financial administration for the international prayer event in 2024.

The Irish couple hope to move to North Africa in early 2024

The team in SE Africa plan to drill 4-5 boreholes and acquire 100 more audio-bibles.

The one day a week secondment for one of our staff to the Bangor Worldwide Missionary Convention will come to a close at the end of July 2023, after 5 years. The Director met with the secretary of the event and it was agreed that the secondment had been very valuable for both parties.

We aim to recruit two or three new Board members.

Structure, governance and management

The charity is a company limited by guarantee incorporated on 8 March 2000 and registered with the Inland Revenue on the same date. The charitable company is governed by its Memorandum and Articles of Association. The company is not for profit and limited by guarantee, the liability of the members is limited to £1. The organisation is governed by its Board of Directors who meet regularly.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr H McCormick

Miss R Baxter

Mr D W Best

Dr S A Rodgers

Mr R Watson

(Deceased 4 July 2022)

New directors are appointed by the members of the charity at the annual general meeting.

All directors are required to participate in training relating to good governance and directors are regularly updated on legislation that impacts upon the running of a charitable organisation e.g. recent changes in legislation introduced by the Charities Commission and the GDPR.

The Board of Directors oversees the work of the Sending Base Director, who in turn is responsible for the volunteers. The Sending Base Director is not a director under Company Law.

Frontiers Ireland is affiliated to the Frontiers network worldwide.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED)

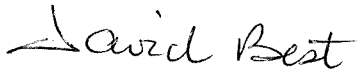
FOR THE YEAR ENDED 31 MARCH 2023

Key Management Personnel Remuneration

The Board consider the board of directors and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All board members give their time freely and no board remuneration was paid in the year. Board members are required to disclose all relevant conflicts of interest and register them at each monthly board meeting and in accordance with the Trust's policy, withdraw from decisions where a conflict of interest arises.

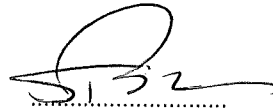
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemptions.

The directors' report was approved by the Board of Directors.



.....
Mr D W Best
Director

Dated: 11/9/23



.....
Dr S A Rodgers
Director

Dated: 11-9-23

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF FRONTIERS IRELAND

We report to the directors on our examination of the financial statements of Frontiers Ireland (the charity) for the year ended 31 March 2023.

Respective responsibilities of trustees and examiner

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

Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, 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; and
- state whether particular matters have come to our attention.

Basis of independent examiners' report

We have examined your charity accounts as required under section 65 of the Charities Act 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. 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:

- 1 that accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
- 2 that the financial statements do not accord with those 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.

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE DIRECTORS OF FRONTIERS IRELAND

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland which is one of the listed bodies.

We have completed our 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, We have found no matters that require drawing to your attention.

GMcG Lisburn

GMcG LISBURN
Chartered Accountants

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: *11/9/23*.....

FRONTIERS IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	98,158	188,553	286,711	85,816	184,718	270,534
Other income	4	908	-	908	3,195	-	3,195
Total income		<u>99,066</u>	<u>188,553</u>	<u>287,619</u>	<u>89,011</u>	<u>184,718</u>	<u>273,729</u>
<u>Expenditure on:</u>							
Charitable activities	5	106,757	173,597	280,354	77,733	182,406	260,139
Other	10	-	-	-	175	-	175
Total expenditure		<u>106,757</u>	<u>173,597</u>	<u>280,354</u>	<u>77,908</u>	<u>182,406</u>	<u>260,314</u>
Net (outgoing)/incoming resources before transfers		(7,691)	14,956	7,265	11,103	2,312	13,415
Gross transfers between funds		(549)	549	-	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(8,240)</u>	<u>15,505</u>	<u>7,265</u>	<u>11,103</u>	<u>2,312</u>	<u>13,415</u>
Fund balances at 1 April 2022		<u>235,760</u>	<u>40,893</u>	<u>276,653</u>	<u>224,657</u>	<u>38,581</u>	<u>263,238</u>
Fund balances at 31 March 2023		<u><u>227,520</u></u>	<u><u>56,398</u></u>	<u><u>283,918</u></u>	<u><u>235,760</u></u>	<u><u>40,893</u></u>	<u><u>276,653</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FRONTIERS IRELAND

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		191,779		194,497
Current assets					
Debtors	13	1,601		1,496	
Cash at bank and in hand		92,218		82,340	
		<u>93,819</u>		<u>83,836</u>	
Creditors: amounts falling due within one year	14	<u>(1,680)</u>		<u>(1,680)</u>	
Net current assets			92,139		82,156
Total assets less current liabilities			<u>283,918</u>		<u>276,653</u>
Income funds					
Restricted funds	15		56,398		40,893
Unrestricted funds			227,520		235,760
			<u>283,918</u>		<u>276,653</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No members have required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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.

The financial statements were approved by the Directors on 11/9/23 and signed on their behalf by:

David Best

Mr D W Best
Director

Dr S A Rodgers

Dr S A Rodgers
Director

Company Registration No. NI038083

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Frontiers Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office and place of business is 1st Floor, 623 Lisburn Road, Belfast, BT9 7GT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated assets given for use by the charity are recognised when receivable.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, depreciation costs and payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs, depreciation costs, governance costs and payroll costs are allocated to charitable activities based on the percentage share of restricted income for each charitable activity. The allocation of the support costs is analysed in note 7 .

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line
Fixtures and fittings	20% Straight line
Motor vehicles	20% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these assets lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in assets lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

Restricted and Unrestricted Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of donations received.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	98,158	188,553	286,711	85,816	184,718	270,534
Donations and gifts						
General donations	81,797	-	81,797	70,253	-	70,253
Donations for missionaries	-	125,128	125,128	-	125,145	125,145
Donations for projects	-	63,425	63,425	-	59,573	59,573
Sending Base Levy	9,405	-	9,405	9,594	-	9,594
Tax reclaimed on Gift Aid donations	6,956	-	6,956	5,969	-	5,969
	98,158	188,553	286,711	85,816	184,718	270,534

Donated goods and services

During the previous year there were Donations in-kind made in respect of professional indemnity insurance for the Board of Directors to the value of nil (2022 - £367).

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Training	-	1,905
Book sales	908	1,290
	<u>908</u>	<u>3,195</u>

5 Charitable activities

	Missionaries & pastoral care	Staff appeals	Project North Africa appeals	North Africa projects	Total 2023	Total 2022
	2023	2023	2023	2023	£	£
	£	£	£	£	£	£
Staff costs	32,820	19,828	7,567	3,869	64,084	58,333
Depreciation and impairment	5,507	-	-	-	5,507	4,307
Missionaries and pastoral care	128,669	-	-	-	128,669	129,696
Project costs	-	-	26,135	14,836	40,971	39,020
Meeting and travel costs	7,020	-	-	-	7,020	796
Missionary costs	10,369	-	-	-	10,369	6,411
Books and publications	2,561	-	-	-	2,561	184
Board expenses	736	-	-	-	736	367
	<u>187,682</u>	<u>19,828</u>	<u>33,702</u>	<u>18,705</u>	<u>259,917</u>	<u>239,114</u>
Share of support costs (see note 7)	13,562	2,149	3,127	1,599	20,437	21,025
	<u>201,244</u>	<u>21,977</u>	<u>36,829</u>	<u>20,304</u>	<u>280,354</u>	<u>260,139</u>
Analysis by fund						
Unrestricted funds	88,446	2,149	10,694	5,468	106,757	77,733
Restricted funds	112,798	19,828	26,135	14,836	173,597	182,406
	<u>201,244</u>	<u>21,977</u>	<u>36,829</u>	<u>20,304</u>	<u>280,354</u>	<u>260,139</u>

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities (Continued)

For the year ended 31 March 2022

	Missionaries & pastoral care	Staff appeals	Project appeals	North Africa projects	Total 2022
	£	£	£	£	£
Staff costs	28,126	21,694	4,893	3,620	58,333
Depreciation and impairment	4,307	-	-	-	4,307
Missionaries and pastoral care	129,696	-	-	-	129,696
Project costs	-	-	23,102	15,918	39,020
Meeting and travel costs	796	-	-	-	796
Missionary costs	6,411	-	-	-	6,411
Books and publications	184	-	-	-	184
Board expenses	367	-	-	-	367
	<u>169,887</u>	<u>21,694</u>	<u>27,995</u>	<u>19,538</u>	<u>239,114</u>
Share of support costs (see note 7)	14,245	2,469	2,478	1,833	21,025
	<u>184,132</u>	<u>24,163</u>	<u>30,473</u>	<u>21,371</u>	<u>260,139</u>
Analysis by fund					
Unrestricted funds	62,440	2,469	7,371	5,453	77,733
Restricted funds	121,692	21,694	23,102	15,918	182,406
	<u>184,132</u>	<u>24,163</u>	<u>30,473</u>	<u>21,371</u>	<u>260,139</u>

6 Description of charitable activities

Missionaries & pastoral care

Providing assistance and pastoral care to our missionaries serving in the mission field.

Staff appeals

Providing support for the work of staff members.

Project appeals

To support the water boreholes project.

North Africa projects

Providing support for individual projects in North Africa.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs	Support Governance costs		2023 Support costs		Governance costs		2022		Basis of allocation
	£	£	£	£	£	£	£	£	
Rent	7,773	-	7,773	7,758	-	7,758	7,758	% of restricted income	
Insurance	682	-	682	365	-	365	365	% of restricted income	
Printing and postage	4,579	-	4,579	3,155	-	3,155	3,155	% of restricted income	
Telephone	846	-	846	893	-	893	893	% of restricted income	
Advertising	510	-	510	2,874	-	2,874	2,874	% of restricted income	
Sundry expenses	766	-	766	684	-	684	684	% of restricted income	
Subscriptions	1,443	-	1,443	1,999	-	1,999	1,999	% of restricted income	
Bank charges	599	-	599	731	-	731	731	% of restricted income	
Legal costs	50	-	50	342	-	342	342	% of restricted income	
Accountancy	1,680	-	1,680	1,680	-	1,680	1,680	% of restricted income	
Light and heat	1,508	-	1,508	545	-	545	545	% of restricted income	
	<u>20,437</u>	<u>-</u>	<u>20,437</u>	<u>21,025</u>	<u>-</u>	<u>21,025</u>	<u>21,025</u>		
Analysed between									
Charitable activities	<u>20,437</u>	<u>-</u>	<u>20,437</u>	<u>21,025</u>	<u>-</u>	<u>21,025</u>	<u>21,025</u>		

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Governance and administration	2	2
Development	1	1
	<u>3</u>	<u>3</u>

Employment costs

	2023 £	2022 £
Wages and salaries	62,155	56,502
Social security costs	65	135
Other pension costs	1,865	1,695
	<u>64,085</u>	<u>58,332</u>

The charity considers its key management personnel to comprise of the trustees, and the Sending Base director. The total employment benefits including employers pension contribution of the key management personnel were £28,892 (2022 - £28,564).

There were no employees whose annual remuneration was £60,000 or more.

10 Other

	Total £ 2023	Unrestricted funds 2022
Net loss on disposal of tangible fixed assets	-	175
	<u>-</u>	<u>175</u>

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	210,000	7,751	3,810	221,561
Additions	-	2,790	-	2,790
At 31 March 2023	210,000	10,541	3,810	224,351
Depreciation and impairment				
At 1 April 2022	19,250	7,751	64	27,065
Depreciation charged in the year	4,200	558	749	5,507
At 31 March 2023	23,450	8,309	813	32,572
Carrying amount				
At 31 March 2023	186,550	2,232	2,997	191,779
At 31 March 2022	190,750	-	3,747	194,497

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,601	1,496

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,680	1,680

FRONTIERS IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Movement in funds		Movement in funds	
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers 31 March 2023 £	Balance at 31 March 2023 £
Missionaries and Pastrol care	14,498	125,145	(121,692)	17,951	125,128	(118,888)	-	24,191
Staff Appeals	-	21,694	(21,694)	-	19,828	(19,828)	-	-
Project Appeals	21,933	21,771	(23,102)	20,602	28,848	(20,045)	549	29,954
North Africa Projects	2,150	16,108	(15,918)	2,340	14,749	(14,836)	-	2,253
	<u>38,581</u>	<u>184,718</u>	<u>(182,406)</u>	<u>40,893</u>	<u>188,553</u>	<u>(173,597)</u>	<u>549</u>	<u>56,398</u>

All restricted activities are in line with the objectives of the charity as outlined on page 1 of the financial statements.

Missionaries and Pastoral Care - Providing assistance and pastoral care to our missionaries serving in the mission field.

Staff Appeals - Providing support for the work of staff members.

Project Appeals - To support the water boreholes project.

North Africa Projects- Providing support for individual projects in North Africa.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Tangible assets	191,779	-	191,779	194,497	194,497
Current assets/(liabilities)	35,741	56,398	92,139	41,263	82,156
	<u>227,520</u>	<u>56,398</u>	<u>283,918</u>	<u>40,893</u>	<u>276,653</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Frontiers Ireland

Northern Ireland - Charity number 105515

Annual report

FRONTIERS IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The directors present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's object are the advancement of the Christian faith.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In the fulfilment of our charitable purpose, the advancement of the Christian Faith, we seek with love and respect to invite all Muslim peoples to follow Jesus, prioritising those peoples, places and cities with least access to the Gospel. This is done through church planting teams who live locally using their professional skills to demonstrate and share the love and compassion of Jesus in word and deed, through their lives together, learning the local language and culture.

We continue to have a family serving in SE Africa, who are involved in church planting and engaging in a number of humanitarian projects. The team were able to publish two more composite books of Scripture, adding the books of Matthew, Luke, John, Acts, Romans, 1 & 2 Corinthians and Hebrews in two volumes, to their collection of printed Scripture.

They had the joy of baptising a local believer, who came to faith partly by listening to an audio-bible provided by the team.

The Sending Base Director and his wife were able to visit the family in July 2022, a trip postponed from the first Easter of Covid. It gave a valuable insight into the levels of poverty in the area and also was a great encouragement to the team there.

Bible study groups are continuing separately with men and women in several different groups. During the year, the women's bible study group began, which has been a great encouragement. The couple had to return to NI during the autumn for corrective surgery on a broken arm, following the husband's motorbike accident. The original surgery done in a neighbouring country, was inadequate.

In partnership with the team there, we completed a 30 day prayer guide for the people group among which they serve. This will be used for an international focus of prayer during July 2023.

We again saw a further gift from The Henderson Charitable Trust of £62,500 for several initiatives: funding for more boreholes in SE Africa; further funding for the midwifery centre of the team in N. Africa; funding for mobilisation and for the mission guesthouse in Groomsport.

Through funding from the TBF & KL Thompson Trust we were able to help revise the Momentum Yes course in order to amend and anglicise the American online missions mobilising course. The full version of this course is now available to the public.

Personal funding also came from the Lynas Charitable trust and the Belmore Trust. The Open House Trust also contributed to our work again this year, as did the Ardbarron Trust, which has partnered with us for over 20 years.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The social media campaign in North Africa continues to bear fruit. Fortnightly, 20,000 people watch a new clip of a video on the life of Jesus. A local responder continues to do follow up with those who show and interest in learning more and he meets up with those who are keen to learn more face to face.

The family in North Africa also had the joy of seeing new team members from France join their team this year to move to a new town, where there has not been a Christian witness before in living memory. The family will stay part of the team for 2 years, before splicing off and recruiting their own team.

The midwifery clinic in North Africa continues to see hundreds of women each month, treating them with kindness and compassion in the name of Jesus.

Prayer continues to be the bedrock of our ministry. Regular daily staff prayer, as well as quarterly days of prayer are part of our prayer rhythm. Our prayer groups in Belfast, Coleraine, Lisburn and Lurgan continue to meet regularly. The Belfast and Lurgan groups are meeting on Zoom, with the Coleraine and Lisburn groups meeting in person.

We held a celebration of the Pray for Zero initiative at the T3 Conference Centre at the House of VicRyn. 86 people groups have become adopted and there are 77 people groups that became engaged with a church planting team and there are reports of 11 more engagements, still to be confirmed by the partnership of agencies who keep the official statistics.

We used this event to pay tribute to Robert 'Robin' Watson, a founding Board member who passed away on 4th July 2022, still active as a Board member up to a couple of weeks before his death. We give thanks to God for his life and ministry to many organisations, including Frontiers Ireland.

We also acknowledged the service of Hugh McCormick who this year stepped aside as Chairman, a role he has had since our formation in 2000. We are grateful to God for the service of both of these men and the support and encouragement given by their wives too. We welcomed David Best into his new role as Chairman.

At the celebration, we also launched the follow on from Pray for Zero, which is Pray for Thirty. The vision of this is to pray for thirty churches to send out thirty workers in the next three years. The main thrust of this is mobilisation, prayer and training. We are asking churches to commit to pray for three years using three prayer guides and to consider sending out one worker at the end of the three years.

The first of the three prayer guides is on 30 occupations, the second is on 30 priority cities, as highlighted by our Field Leadership Teams and the third is on 30 Unengaged People Groups.

Our commitment to the churches is to provide training on areas such as Waiting on God, Entertaining the Stranger, Islam, Discovery Bible Studies, Momentum Yes and Kairos.

This year again we have been the coordinator in NI for the 30 Days of Prayer, which encourages Christians to pray for Muslims across the world during the month of Ramadan. We had 30 partner churches and mission organisations involved this year with over 1200 prayer guides purchased and distributed.

We continue to play an active part in the Mission Action Partnership (MAP), a group of mission agencies seeking to work together to resource the church for global and local mission. We regularly attend the quarterly general meetings which are a good opportunity to network with others in the mission community and also to pray and encourage one another, as well as share resources.

A new initiative developed this year is the quarterly Global Disciples programme which has been a partnership with AWM, SIM, Latin Link and OMF. It is designed for young adults to help gather together in a larger number, rather than doing smaller events individually. It has been a real encouragement to be able to work together as agencies, but also to do more together than we could have done otherwise by ourselves, for the benefit of those who come along.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

This year we have also continued to play an active part in the Irish Mission Agencies Partnership (IMAP). Our director has served for a second year as one of the Exec members of IMAP. This helps develop our reach into Ireland and also gives a good insight into some of the challenges, needs and opportunities within the island of Ireland. One of our staff participated in an online event during the year. We have consolidated our links with the Elim network in Ireland over the year. We also invited their leader to speak at one of the IMAP quarterly members' meetings and his presentation was very much appreciated.

We had a very strong presence at Bangor Worldwide Missionary Convention and we used hospitality as a theme, which brought a lot of attention and interest in our main focus, which was the Pray for Thirty material. We were thus able to introduce the new initiative to a wide audience including to several people from Irish churches.

A new couple of workers who were approved late last year were able to visit North Africa and meet up with a team leader. Unfortunately, due to unforeseen circumstances, they will not be able to join this team, so the search for a new team continues.

We are delighted to have recruited a new single female worker to serve in the Gulf. She will be working alongside an established team, which has a focus on prayer. She is the first person to be sent out as part of Pray for Thirty.

We ran a shortened Candidate School for her, given that she had completed a YWAM Discipleship Training School in the region recently. She will serve from September 2022 until June 2023.

We provided the financial administration for a major international prayer event, held in Europe before Easter. The director was able to travel to participate in this multinational and multi-agency prayer event.

At the end of the year in March 5-10, we were able to host the Field Leadership Team Gathering (FLTG), an annual event for 38 of our international organisation's senior field leaders. It was a real privilege to be able to host this group at the Castlewellan Christian Conference Centre, providing them with our famous hospitality and a tour of St Patrick's heritage around the Downpatrick area.

We continue to speak regularly in churches to promote our work and ministry.

Financial review

The results are set out in detail on pages 8 to 19. The company returned net incoming resources for the year of £7,265 (2022 : £13,415) unrestricted funds of £227,520 (2022 : £235,760) and restricted funds of £56,398 (2022 : £40,893). The unrestricted funds are required to provide sufficient funds to cover any unforeseen costs which may arise and fulfill legal obligations of the charity in the event that current levels of income are not maintained.

It is the policy of the charity to maintain sufficient unrestricted reserves as are consistent with the ongoing financial requirements of the charity.

The directors has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

FRONTIERS IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Plans for the future

We plan to provide training with each of the Pray for Thirty churches over the next 12 months.

We plan to continue to offer the MomentumYes course, which has been revised.

The Director and his wife will visit our new workers for a pastoral visit in the Gulf at Easter 2023.

We plan to send a prayer team to the Gulf region in June 2023 and also possibly one later in the year.

Supporting churches will pray during the month of July 2023 for a people group in SE Africa.

We will again provide financial administration for the international prayer event in 2024.

The Irish couple hope to move to North Africa in early 2024

The team in SE Africa plan to drill 4-5 boreholes and acquire 100 more audio-bibles.

The one day a week secondment for one of our staff to the Bangor Worldwide Missionary Convention will come to a close at the end of July 2023, after 5 years. The Director met with the secretary of the event and it was agreed that the secondment had been very valuable for both parties.

We aim to recruit two or three new Board members.

Structure, governance and management

The charity is a company limited by guarantee incorporated on 8 March 2000 and registered with the Inland Revenue on the same date. The charitable company is governed by its Memorandum and Articles of Association. The company is not for profit and limited by guarantee, the liability of the members is limited to £1. The organisation is governed by its Board of Directors who meet regularly.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr H McCormick

Miss R Baxter

Mr D W Best

Dr S A Rodgers

Mr R Watson

(Deceased 4 July 2022)

New directors are appointed by the members of the charity at the annual general meeting.

All directors are required to participate in training relating to good governance and directors are regularly updated on legislation that impacts upon the running of a charitable organisation e.g. recent changes in legislation introduced by the Charities Commission and the GDPR.

The Board of Directors oversees the work of the Sending Base Director, who in turn is responsible for the volunteers. The Sending Base Director is not a director under Company Law.

Frontiers Ireland is affiliated to the Frontiers network worldwide.

FRONTIERS IRELAND

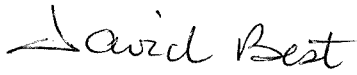
**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Key Management Personnel Remuneration

The Board consider the board of directors and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All board members give their time freely and no board remuneration was paid in the year. Board members are required to disclose all relevant conflicts of interest and register them at each monthly board meeting and in accordance with the Trust's policy, withdraw from decisions where a conflict of interest arises.

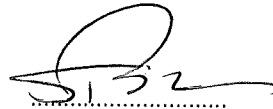
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemptions.

The directors' report was approved by the Board of Directors.



.....
Mr D W Best
Director

Dated: 11/9/23



.....
Dr S A Rodgers
Director

Dated: 11-9-23

Frontiers Ireland

Northern Ireland - Charity number 105515

Annual return

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF FRONTIERS IRELAND

We report to the directors on our examination of the financial statements of Frontiers Ireland (the charity) for the year ended 31 March 2023.

Respective responsibilities of trustees and examiner

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

Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, 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; and
- state whether particular matters have come to our attention.

Basis of independent examiners' report

We have examined your charity accounts as required under section 65 of the Charities Act 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. 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:

- 1 that accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
- 2 that the financial statements do not accord with those 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.

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE DIRECTORS OF FRONTIERS IRELAND

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland which is one of the listed bodies.

We have completed our 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, We have found no matters that require drawing to your attention.

GMcG Lisburn

GMcG LISBURN
Chartered Accountants

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: *11/9/23*.....