

# Faith House Eventide Home

Northern Ireland · Charity number 105713

## Details

Known as	Faith House
Status	Received
Registered	2018-03-06
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Faith House 25 Orpen Park Belfast BT10 0bn BT10 0BN
Phone	028 9030 7692
Email	<a href="mailto:finance@faith-house.co.uk">finance@faith-house.co.uk</a>
Website	<a href="http://www.faith-house.co.uk">www.faith-house.co.uk</a>

## Activities

**Purposes:** The Trustees hold the Trust Property upon the trusts and to and for the uses intents and purposes hereinafter declared of and concerning the same that is to say UPON TRUST to permit the Trust property to be occupied and used for the care and comfort of and as a home or residence for elderly people in need of care and support especially such as belong to the "household of faith" (Gal. 6. 10) and in furtherance of this to maintain and keep the same in proper repair so far as funds available for such repair are from time to time received by the Trustees.

**What the charity does:** The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Accommodation/housing,Medical/health/sickness,Religious activities

**Who the charity helps:** Older people

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£3,485,600	£2,882,317	£-356,807	132

## Trustees

Name	Role	Appointed
Alan Woodside		
Brian Ambrose		
David Radcliffe		
Drew Allen		
Jeffrey Rogers		
John Hamilton		
John Wilkinson		
Kenneth Craig		
Lawerence Mchugh		
Mervyn Wishart		
Noel Brown		
Norman Emerson		

**Faith House Eventide Home**

Northern Ireland - Charity number 105713

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# Accounts

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# FAITH HOUSE EVENTIDE HOME

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	6,988	556,061	563,049	25,623	137,888	163,511
Charitable activities	4	2,919,550	-	2,919,550	2,670,667	-	2,670,667
Investments	5	3,001	-	3,001	408	-	408
<b>Total income</b>		<u>2,929,539</u>	<u>556,061</u>	<u>3,485,600</u>	<u>2,696,698</u>	<u>137,888</u>	<u>2,834,586</u>
<b>Expenditure on:</b>							
Raising funds	6	293,656	-	293,656	280,088	-	280,088
Charitable activities	7	2,588,661	-	2,588,661	2,586,403	-	2,586,403
<b>Total expenditure</b>		<u>2,882,317</u>	<u>-</u>	<u>2,882,317</u>	<u>2,866,491</u>	<u>-</u>	<u>2,866,491</u>
<b>Net income/(expenditure) and movement in funds</b>		47,222	556,061	603,283	(169,793)	137,888	(31,905)
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		(72,978)	3,243,394	3,170,416	96,815	3,105,506	3,202,321
<b>Fund balances at 31 December 2024</b>		<u>(25,756)</u>	<u>3,799,455</u>	<u>3,773,699</u>	<u>(72,978)</u>	<u>3,243,394</u>	<u>3,170,416</u>

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

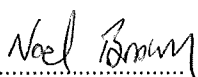
# FAITH HOUSE EVENTIDE HOME

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		3,413,027		3,376,712
<b>Current assets</b>					
Stocks	14	11,870		7,880	
Debtors	15	150,019		176,691	
Cash at bank and in hand		555,590		8,552	
		<u>717,479</u>		<u>193,123</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(290,032)</u>		<u>(297,593)</u>	
<b>Net current assets/(liabilities)</b>			<u>427,447</u>		<u>(104,470)</u>
<b>Total assets less current liabilities</b>			<u>3,840,474</u>		<u>3,272,242</u>
<b>Creditors: amounts falling due after more than one year</b>	18		<u>(66,775)</u>		<u>(101,826)</u>
<b>Net assets</b>			<u><u>3,773,699</u></u>		<u><u>3,170,416</u></u>
<b>The funds of the charity</b>					
Restricted income funds	19		3,799,455		3,243,394
Unrestricted funds	20		(25,756)		(72,978)
			<u><u>3,773,699</u></u>		<u><u>3,170,416</u></u>

The financial statements were approved by the Trustees' on ~~26.11.2025~~.....



Mr F J N Brown  
Trustee

# FAITH HOUSE EVENTIDE HOME

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

##### Charity information

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees' 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 Trustees' 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

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.

# FAITH HOUSE EVENTIDE HOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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.

#### 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
Plant and equipment	20% Straight Line
Fixtures and fittings	20% Straight Line

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 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 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.

# FAITH HOUSE EVENTIDE HOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

(Continued)

##### 1.10 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.

##### 1.11 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.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees' are required to make judgements, estimates and assumptions about the carrying 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.

# FAITH HOUSE EVENTIDE HOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	-	1,350	1,350	-	1,200	1,200
Legacies	-	15,747	15,747	-	88,516	88,516
Grants	6,988	538,964	545,952	25,623	48,172	73,795
	<u>6,988</u>	<u>556,061</u>	<u>563,049</u>	<u>25,623</u>	<u>137,888</u>	<u>163,511</u>

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Operating Income</b>		
Sale of goods	1,190,211	1,061,863
Services provided under contract	1,729,339	1,608,804
	<u>2,919,550</u>	<u>2,670,667</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>3,001</u>	<u>408</u>

### 6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Meals & provisions	161,252	144,968
Nursing supplies	77,355	80,347
Household expenses	43,802	44,626
Welfare	11,247	10,147
	<u>293,656</u>	<u>280,088</u>

# FAITH HOUSE EVENTIDE HOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 Expenditure on charitable activities

	Support Costs 2024 £	Support Costs 2023 £
<b>Direct costs</b>		
Share of support and governance costs (see note 8)		
Support	2,542,923	2,541,507
Governance	45,738	44,896
	<u>2,588,661</u>	<u>2,586,403</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>2,588,661</u>	<u>2,586,403</u>

### 8 Support costs allocated to activities

	Support Costs 2024 £	Total 2023 £
Depreciation	36,825	54,023
Wages and salaries	2,142,557	2,143,141
Pensions	39,165	37,817
Staff development	19,008	20,716
Rates and water	14,786	14,051
Repairs and maintenance	83,500	63,130
Insurance	28,865	23,853
Light and heat	168,305	172,930
Bank interest	9,912	11,846
Governance	45,738	44,896
	<u>2,588,661</u>	<u>2,586,403</u>

### 9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,174	5,880
Depreciation of owned tangible fixed assets	<u>36,825</u>	<u>54,023</u>

### 10 Trustees'

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

# FAITH HOUSE EVENTIDE HOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Nursing staff	55	59
Residential staff	26	22
Other Staff	51	54
Total	<u>132</u>	<u>135</u>

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

#### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 13 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 January 2024	3,296,327	191,959	740,209	4,228,495
Additions	58,774	1,458	12,907	73,139
At 31 December 2024	<u>3,355,101</u>	<u>193,417</u>	<u>753,116</u>	<u>4,301,634</u>
<b>Depreciation and impairment</b>				
At 1 January 2024	-	181,129	670,653	851,782
Depreciation charged in the year	-	4,894	31,931	36,825
At 31 December 2024	<u>-</u>	<u>186,023</u>	<u>702,584</u>	<u>888,607</u>
<b>Carrying amount</b>				
At 31 December 2024	<u>3,355,101</u>	<u>7,394</u>	<u>50,532</u>	<u>3,413,027</u>
At 31 December 2023	<u>3,296,327</u>	<u>10,829</u>	<u>69,556</u>	<u>3,376,712</u>

#### 14 Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>11,870</u>	<u>7,880</u>

# FAITH HOUSE EVENTIDE HOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Debtors		2024	2023
Amounts falling due within one year:		£	£
Trade debtors		73,844	101,034
Other debtors		69,140	66,092
Prepayments and accrued income		7,035	9,565
		<u>150,019</u>	<u>176,691</u>
16 Loans and overdrafts		2024	2023
		£	£
Bank overdrafts		-	40,581
Bank loans		101,827	134,698
		<u>101,827</u>	<u>175,279</u>
Payable within one year		35,052	73,453
Payable after one year		66,775	101,826
		<u>35,052</u>	<u>73,453</u>
		<u>66,775</u>	<u>101,826</u>
17 Creditors: amounts falling due within one year		2024	2023
	Notes	£	£
Bank loans and overdrafts	16	35,052	73,453
Trade creditors		40,215	65,828
Other creditors		19,294	17,734
Accruals and deferred income		195,471	140,578
		<u>290,032</u>	<u>297,593</u>
18 Creditors: amounts falling due after more than one year		2024	2023
	Notes	£	£
Bank loans	16	66,775	101,826
		<u>66,775</u>	<u>101,826</u>

# FAITH HOUSE EVENTIDE HOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 19 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.

	At 1 January 2024	Incoming resources	At 31 December 2024
	£	£	£
	3,243,394	556,061	3,799,455
	<u>3,243,394</u>	<u>556,061</u>	<u>3,799,455</u>
Previous year:	At 1 January 2023	Incoming resources	At 31 December 2023
	£	£	£
	3,105,506	137,888	3,243,394
	<u>3,105,506</u>	<u>137,888</u>	<u>3,243,394</u>

#### 20 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 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	(72,978)	2,929,539	(2,882,317)	(25,756)
	<u>(72,978)</u>	<u>2,929,539</u>	<u>(2,882,317)</u>	<u>(25,756)</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	96,815	2,696,698	(2,866,491)	(72,978)
	<u>96,815</u>	<u>2,696,698</u>	<u>(2,866,491)</u>	<u>(72,978)</u>

#### 21 Related party transactions

During the financial year there were related party transactions between Faith House Eventide Home and Bethshean Lodge Limited.

The balance owed at the end of the financial year was £69,140 (2023 - £66,092).

# FAITH HOUSE EVENTIDE HOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

<b>22</b>	<b>Cash generated from/(absorbed by) operations</b>		<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
	Surplus/(deficit) for the year		603,283	(31,905)
	<b>Adjustments for:</b>			
	Investment income recognised in statement of financial activities		(3,001)	(408)
	Depreciation and impairment of tangible fixed assets		36,825	54,023
	<b>Movements in working capital:</b>			
	(Increase) in stocks		(3,990)	(510)
	Decrease/(increase) in debtors		26,672	(64,403)
	Increase in creditors		30,840	38,366
	<b>Cash generated from/(absorbed by) operations</b>		<b>690,629</b>	<b>(4,837)</b>
<b>23</b>	<b>Analysis of changes in net funds/(debt)</b>			
		<b>At 1 January</b>	<b>Cash flows</b>	<b>At 31 December</b>
		<b>2024</b>		<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	Cash at bank and in hand	8,552	547,038	555,590
	Bank overdrafts	(40,581)	40,581	-
		(32,029)	587,619	555,590
	Loans falling due within one year	(32,872)	(2,180)	(35,052)
	Loans falling due after more than one year	(101,826)	35,051	(66,775)
		(166,727)	620,490	453,763

**Faith House Eventide Home**

Northern Ireland - Charity number 105713

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# Accounts

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Faith House Eventide Home

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	137,888	137,888	185,403
Operating Income	3	2,670,668	-	2,670,668	2,369,035
Investment income	4	408	-	408	76
Other income		25,623	-	25,623	92,755
<b>Total</b>		<u>2,696,699</u>	<u>137,888</u>	<u>2,834,587</u>	<u>2,647,269</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Other trading activities	5	280,089	-	280,089	266,837
		<u>280,089</u>	<u>-</u>	<u>280,089</u>	<u>266,837</u>
<b>Charitable activities</b>					
Support costs	6	2,520,534	-	2,520,534	2,261,409
Governance cost		65,869	-	65,869	89,339
<b>Total</b>		<u>2,866,492</u>	<u>-</u>	<u>2,866,492</u>	<u>2,617,585</u>
<b>NET INCOME/(EXPENDITURE)</b>		(169,793)	137,888	(31,905)	29,684
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		96,815	3,105,506	3,202,321	3,172,637
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(72,978)</u>	<u>3,243,394</u>	<u>3,170,416</u>	<u>3,202,321</u>

The notes form part of these financial statements

Faith House Eventide Home

Balance Sheet  
31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	133,319	3,243,394	3,376,713	3,372,026
<b>CURRENT ASSETS</b>					
Stocks	12	7,880	-	7,880	7,370
Debtors	13	176,691	-	176,691	112,286
Cash at bank and in hand		8,552	-	8,552	62,092
		<u>193,123</u>	<u>-</u>	<u>193,123</u>	<u>181,748</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(297,594)	-	(297,594)	(216,756)
		<u>(104,471)</u>	<u>-</u>	<u>(104,471)</u>	<u>(35,008)</u>
<b>NET CURRENT ASSETS</b>					
		<u>(104,471)</u>	<u>-</u>	<u>(104,471)</u>	<u>(35,008)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		28,848	3,243,394	3,272,242	3,337,018
<b>CREDITORS</b>					
Amounts falling due after more than one year	15	(101,826)	-	(101,826)	(134,697)
		<u>(72,978)</u>	<u>3,243,394</u>	<u>3,170,416</u>	<u>3,202,321</u>
<b>NET ASSETS</b>					
		<u>(72,978)</u>	<u>3,243,394</u>	<u>3,170,416</u>	<u>3,202,321</u>
<b>FUNDS</b>					
Unrestricted funds:	17				
General fund				(72,978)	96,815
Restricted funds:					
Restricted funds				3,243,394	3,105,506
				<u>3,243,394</u>	<u>3,105,506</u>
<b>TOTAL FUNDS</b>					
				<u>3,170,416</u>	<u>3,202,321</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2024 and were signed on its behalf by:

*Noel Brown*

F J N Brown - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7;
- the requirement of paragraph 24(b) of IFRS 6.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Furniture & Equipment	20% pa Straight Line
Office Furniture & Equipment	20% pa Straight Line
Computers & HI Tech Equipment	33.33% pa Straight Line
Household Equipment	33.33% pa Reducing Balance
Outdoor Equipment	33.33% pa Reducing Balance

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from tax on its charitable activities.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the Trust Deed.charity Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Gift aid	1,200	9,200
Legacies	88,516	27,989
Trusts	26,500	119,000
Gifts	21,672	29,214
	<u>137,888</u>	<u>185,403</u>

**3. OPERATING INCOME**

	2023	2022
	£	£
Residential Income	1,061,864	940,778
Nursing Care	1,608,804	1,428,257
	<u>2,670,668</u>	<u>2,369,035</u>

Faith House Eventide Home

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

4. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest received	408	76
	<u>408</u>	<u>76</u>

5. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Meals & provisions	144,969	134,039
Nursing and supplies	80,347	78,565
Household expenses	44,626	44,492
Welfare	10,147	9,741
	<u>280,089</u>	<u>266,837</u>

6. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 7) £
Support costs	2,520,534
Governance cost	65,869
	<u>2,586,403</u>

7. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Support costs	2,475,638	-	44,896	2,520,534
Governance cost	11,846	54,023	-	65,869
	<u>2,487,484</u>	<u>54,023</u>	<u>44,896</u>	<u>2,586,403</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

7. **SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

**Management**

	Support costs £	Governance cost £	2023 Total activities £	2022 Total activities £
Wages	2,143,141	-	2,143,141	1,904,403
Staff development expenses	20,716	-	20,716	15,461
Pensions	37,817	-	37,817	34,370
Repairs & maintenance	63,130	-	63,130	66,508
Rates and water	14,051	-	14,051	10,290
Insurance	23,853	-	23,853	21,223
Light and heat	172,930	-	172,930	157,288
Bank interest	-	11,846	11,846	13,538
	<u>2,475,638</u>	<u>11,846</u>	<u>2,487,484</u>	<u>2,223,081</u>

**Finance**

	2023 Total activities £	2022 Total activities £
Bad debt	-	9,013
	<u>-</u>	<u>9,013</u>

**Other**

	2023 Governance cost £	2022 Total activities £
Depreciation of tangible fixed assets	54,023	75,801
	<u>54,023</u>	<u>75,801</u>

**Governance costs**

	2023 Support costs £	2022 Total activities £
Office,phone,post,stat	26,604	26,813
Travel	922	339
Professional fees	9,172	8,687
Accountancy	8,198	7,014
	<u>44,896</u>	<u>42,853</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**9. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	2,143,141	1,904,403
Social security costs	20,716	15,461
Other pension costs	37,817	34,370
	<u>2,201,674</u>	<u>1,954,234</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Nursing Staff	59	27
Residential Staff	22	13
Other Staff	54	22
	<u>135</u>	<u>62</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	185,403	185,403
Operating Income	2,369,035	-	2,369,035
Investment income	76	-	76
Other income	92,755	-	92,755
<b>Total</b>	<u>2,461,866</u>	<u>185,403</u>	<u>2,647,269</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities	266,837	-	266,837
	<u>266,837</u>	<u>-</u>	<u>266,837</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Support costs	2,261,409	-	2,261,409
Governance cost	89,339	-	89,339
<b>Total</b>	<u>2,617,585</u>	<u>-</u>	<u>2,617,585</u>
<b>NET INCOME/(EXPENDITURE)</b>	(155,719)	185,403	29,684
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	252,534	2,920,103	3,172,637
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>96,815</u>	<u>3,105,506</u>	<u>3,202,321</u>

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2023	3,253,389	187,303	729,093	4,169,785
Additions	42,938	4,656	11,116	58,710
At 31 December 2023	<u>3,296,327</u>	<u>191,959</u>	<u>740,209</u>	<u>4,228,495</u>
<b>DEPRECIATION</b>				
At 1 January 2023	-	172,600	625,159	797,759
Charge for year	-	8,529	45,494	54,023
At 31 December 2023	<u>-</u>	<u>181,129</u>	<u>670,653</u>	<u>851,782</u>
<b>NET BOOK VALUE</b>				
At 31 December 2023	<u>3,296,327</u>	<u>10,830</u>	<u>69,556</u>	<u>3,376,713</u>
At 31 December 2022	<u>3,253,389</u>	<u>14,703</u>	<u>103,934</u>	<u>3,372,026</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**12. STOCKS**

	2023	2022
	£	£
Stocks	<u>7,880</u>	<u>7,370</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	101,034	-
Other debtors	66,092	65,606
Prepayments and accrued income	9,565	46,680
	<u>176,691</u>	<u>112,286</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Bank loans and overdrafts (see note 16)	73,453	30,983
Trade creditors	65,828	40,993
Other creditors	158,313	144,780
	<u>297,594</u>	<u>216,756</u>

**15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Bank loans (see note 16)	<u>101,826</u>	<u>134,697</u>

**16. LOANS**

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	40,581	-
Bank loans	<u>32,872</u>	<u>30,983</u>
	<u>73,453</u>	<u>30,983</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>63,854</u>	<u>63,854</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>37,972</u>	<u>70,843</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**17. MOVEMENT IN FUNDS**

**RESTRICTED INCOME**

	At 1 Jan 2023	Incoming Resources	At 31 Dec 2023
	£	£	£
Assemblies	557,140	13,585	570,725
Individuals	694,295	5,834	700,129
Legacies	1,215,871	88,516	1,304,387
Residents	34,879	2,253	37,132
Gift Aid	63,619	1,200	64,819
Trusts	539,700	26,500	566,200
	<u>3,105,504</u>	<u>137,888</u>	<u>3,243,392</u>

**18. RELATED PARTY DISCLOSURES**

During the financial year there was related party transactions between Faith House and Bethshean Lodge Limited.

**19. TRADING INCOME AND EXPENDITURE ACCOUNT**

	Note	2023	2022
		£	£
Residential & Nursing		2,670,668	2,369,035
Other Income		25,623	92,755
Grants		0	0
Total Expenditure		<u>(2,866,492)</u>	<u>(2,617,585)</u>
Operating Surplus/(Deficit)		(170,201)	(155,795)
Bank Interest		408	76
Net Surplus/(deficit)		<u>(169,793)</u>	<u>(155,719)</u>
Reconciliation of Net Income			
Net Income - statement of financial activities		(31,905)	29,684
Less: Donations and gift (restricted income)	17	<u>(137,888)</u>	<u>(185,403)</u>
Net Surplus/(deficit)		<u>(169,793)</u>	<u>(155,719)</u>

Faith House Eventide Home

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gift aid	1,200	9,200
Legacies	88,516	27,989
Trusts	26,500	119,000
Gifts	21,672	29,214
	<hr/>	<hr/>
	137,888	185,403
<b>Operating Income</b>		
Residential Income	1,061,864	940,778
Nursing Care	1,608,804	1,428,257
	<hr/>	<hr/>
	2,670,668	2,369,035
<b>Investment income</b>		
Bank interest received	408	76
<b>Other income</b>		
Grant Income	25,623	92,755
	<hr/>	<hr/>
<b>Total incoming resources</b>	2,834,587	2,647,269
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Meals & provisions	144,969	134,039
Nursing and supplies	80,347	78,565
Household expenses	44,626	44,492
Welfare	10,147	9,741
	<hr/>	<hr/>
	280,089	266,837
<b>Support costs</b>		
<b>Management</b>		
Wages	2,143,141	1,904,403
Staff development expenses	20,716	15,461
Pensions	37,817	34,370
Repairs & maintenance	63,130	66,508
Rates and water	14,051	10,290
Insurance	23,853	21,223
Carried forward	2,302,708	2,052,255

This page does not form part of the statutory financial statements

Faith House Eventide Home

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	2023	2022
	£	£
<b>Management</b>		
Brought forward	2,302,708	2,052,255
Light and heat	172,930	157,288
Bank interest	11,846	13,538
	<hr/>	<hr/>
	2,487,484	2,223,081
<b>Finance</b>		
Bad debt	-	9,013
<b>Other</b>		
Plant and machinery	8,529	8,638
Fixtures and fittings	45,494	67,163
	<hr/>	<hr/>
	54,023	75,801
<b>Governance costs</b>		
Office,phone,post,stat	26,604	26,813
Travel	922	339
Professional fees	9,172	8,687
Accountancy	8,198	7,014
	<hr/>	<hr/>
	44,896	42,853
Total resources expended	<hr/>	<hr/>
	2,866,492	2,617,585
Net (expenditure)/income	<hr/>	<hr/>
	(31,905)	29,684

This page does not form part of the statutory financial statements

**Faith House Eventide Home**

Northern Ireland - Charity number 105713

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# Annual report

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## Faith House Eventide Home

### Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

Faith House Eventide Home is a charity which provides residential and nursing accommodation for aged persons. The charity has a significant number of volunteers who assist in the organisation with regards to many of the social aspects of the service it provides. The volunteers do not receive remuneration for their services.

The long-term strategy is to maintain, develop and expand the provision of the services already provided and to respond to the demand for the changing needs of the aged population.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Faith House Eventide Home has fulfilled and identified the needs of the aged community by providing residential and nursing accommodation. The trustees seek to ensure that the day-to-day operation of the services provided are self-financing.

Funds for the augmentation of the service, particularly capital expenditure is received by way of donations from churches, individuals, other trusts and legacies.

#### **FINANCIAL REVIEW**

##### **Financial position**

During the financial year general outgoing funds was £169,793 (2022 outgoing - £155,719) incoming gifts and endowments was £137,888 (2022- £185,403). At the end of the financial year there was a total balance in reserves £3,170,416 of which £3,243,394 are restricted funds.

##### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six weeks of direct operational costs. The trustees consider that this level will provide sufficient funds to allow the provision of services to continue in the event that income is delayed for a period of time. The trustees consider that a level of six weeks is sufficient given that a large proportion of the charity's income is derived from public sources.

##### **Going concern**

The Trustees have considered going concern and are confident that the plan agreed with management will bring the business back into a profitable position during 2024.

#### **FUTURE PLANS**

The aim of the charity for the future is to maintain, develop and expand the existing services with a view to meeting the continuing and varying needs for such facilities, and to respond to the rising demand from the ever changing needs of the ageing population. It is for this reason that the Trustees are currently engaged in a phased programme of development to provide additional up to date facilities and to re-furbish the existing accommodation.

Faith House Eventide Home

Report of the Trustees  
for the Year Ended 31 December 2023

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Faith House Eventide Home is constituted under Deed of Trust and enjoys charitable status granted by HMRC and is registered with the Charity Commission (NI), Charity Number NIC105713.

Any decisions relating to the management of the charity are at the discretion of the executive committee under the guidance of the Trustees. The current trustees will appoint new trustees to the board when a vacancy on the board becomes available.

The charities policies and procedures are contained in the Deed of Trust and the trustees are governed by these terms.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

105713

### **Principal address**

25 Orpen Park  
Belfast  
BT10 OBN

### **Trustees**

B Ambrose - Chairman  
F J N Brown - Secretary  
J M S Wishart  
A J Wilkinson  
A R Woodside  
S K Craig  
N Emerson  
L S McHugh  
S J Hamilton  
D J Radcliffe  
J A Allen  
J Rogers (appointed 24/2/2023)

### **Auditor**

Mr ASC Wylie FCA Senior Statutory Auditor  
Xeinaidin Audit Limited  
8th Floor Becket House  
36 Old Jewry  
London  
EC2R 8DD

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 September 2024 and signed on its behalf by:



B Ambrose - Trustee

**Faith House Eventide Home**

Northern Ireland - Charity number 105713

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# Annual return

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Report of the Independent Auditor to the Trustees of  
Faith House Eventide Home

**Opinion**

I have audited the financial statements of Faith House Eventide Home (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

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

**Conclusions relating to going concern**

In auditing the financial statements, I have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and my Report of the Independent Auditor thereon.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

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

Report of the Independent Auditor to the Trustees of  
Faith House Eventide Home

**Matters on which I am required to report by exception**

I have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires me to report to you if, in my opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

**Responsibilities of trustees**

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

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

**My responsibilities for the audit of the financial statements**

I have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which my procedures are capable of detecting irregularities, including fraud is detailed below:

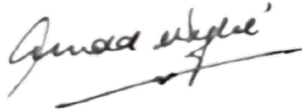
Irregularities including fraud are instances of non compliance with laws and regulations. We design procedures in line with our responsibilities, to detect material misstatements in respect of irregularities, including fraud and error.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my Report of the Independent Auditor.

Report of the Independent Auditor to the Trustees of  
Faith House Eventide Home

**Use of my report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my audit work, for this report, or for the opinions I have formed.



Mr ASC Wylie FCA Senior Statutory Auditor  
Xeinadin Audit Limited  
8th Floor Becket House  
36 Old Jewry  
London  
EC2R 8DD

27 September 2024