



Patton Rainey & Associates

Chartered Accountants and Registered Auditors

REGISTERED CHARITY NUMBER: 105975

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023
FOR
HEALTHCARE CHRISTIAN FELLOWSHIP
OF IRELAND

**HEALTHCARE CHRISTIAN FELLOWSHIP
OF IRELAND**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 MAY 2023**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

HEALTHCARE CHRISTIAN FELLOWSHIP
OF IRELAND

REPORT OF THE TRUSTEES
for the Year Ended 31 MAY 2023

The trustees present their report with the financial statements of the charity for the year ended 31 May 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

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance on the furtherance of Christianity by forming groups of Christians in hospitals and other places of medical and health work for the purposes of fellowship and active evangelism.

The objectives of the charity, worldwide, is to inspire and equip healthcare workers to minister God's love, and provide total patient care.

b. Strategies for achieving objectives

Our aim is to build the kingdom of God in all healthcare facilities: Bringing together staff from all healthcare disciplines, who share their Christian faith for mutual encouragement and prayer, as well as to express the love of God and provide spiritual care to people who are sick, elderly or disabled. Facilitating communication and partnership within the network of healthcare workers, chaplains and local churches. Supporting positive healthcare initiatives which will enhance quality care for staff, patients and their relatives.

**HEALTHCARE CHRISTIAN FELLOWSHIP
OF IRELAND**

**REPORT OF THE TRUSTEES
for the Year Ended 31 MAY 2023**

ACHIEVEMENT AND PERFORMANCE

a. Main achievements of the Charity

As a Fellowship we seek to initiate regular opportunities to foster support and encouragement through prayer and fellowship for healthcare staff within their workplace. Contact is maintained through personal visits, and also via emails, phone calls, video calls, training and literature.

Fellowship meetings are held in various hospitals in both Northern Ireland and the Republic of Ireland, as the Fellowship takes an all-Ireland approach. Staff who transfer to other facilities are linked up with existing contacts in their new place of work.

The Trustees as well as the members of the National Action Team meet regularly for prayer and fellowship via visits and video calls. They also maintain links with their counterparts in the UK, Europe and worldwide.

The National Action Team, with the assistance and leadership of the National Coordinator, work together, not only to support the network of fellowship groups, but also to provide suitable training for healthcare staff, such as Saline (TM) training.

A greatly encouraging development more recently, has been the uptake by more local churches and hospital chaplains in hosting and participating in such training. This also enables them in turn to connect with healthcare workers based in their own areas.

Overall, the statement of financial activities for the year ended 31 May 2023 reflects a net decrease in resources of £19,603 leading to a total funds carried forward of £88,214.

b. Risk review

The trustees are continuing to assess any risks to which the charity may be exposed, in particular those related to the operations and finances of the charity.

FINANCIAL REVIEW

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity that reserves, that have not been designated for a specific purpose, be maintained at a level equivalent to between three and six months expenditure, with which the Trustees consider they will be able to continue their current activities.

c. Financial risk management objectives and policies

It is the policy of the charity that reserves, that have not been designated for a specific purpose, be maintained at a level equivalent to between three and six months expenditure, with which the Trustees consider they will be able to continue their current activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is unincorporated and is governed by its Trust Deed of 1st March 1985 and is a registered charity, number NIC 105975 with the Charity Commission for Northern Ireland.

**HEALTHCARE CHRISTIAN FELLOWSHIP
OF IRELAND**

**REPORT OF THE TRUSTEES
for the Year Ended 31 MAY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The principal activity of the charity continued to be that of encouraging prayer in the field of health; also training, discipleship, and evangelism in hospitals and the overall field of healthcare.

The charity has been formally admitted by the Inland Revenue, as such, for income tax purposes. The statutory reliefs under S.505 of the Income and Corporation Taxes Act 1988 are admissible on income from 1st March 1985 subject to compliance with the terms of S.505 of the Act. Its registered number with HMRC is XN70453.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

105975

Principal address

49 Cushenny Road
Portadown
Craigavon
Co. Armagh
BT62 4JF

Trustees

C Wells
R McKechnie
E Philpott
A Gillanders
J Labib (resigned 13.6.23)
B Heinzl
A Moat

Independent Examiner

Thomas Samuel Patton FCA
Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Bankers

Ulster Bank Ltd
Belfast City Office
PO Box 232
11-16 Donegall Square East
Belfast
BT1 5UB,

**HEALTHCARE CHRISTIAN FELLOWSHIP
OF IRELAND**

**REPORT OF THE TRUSTEES
for the Year Ended 31 MAY 2023**

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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Northern Ireland, 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;
- 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 (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 29 July 2023 and signed on its behalf by:



C Wells - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HEALTHCARE CHRISTIAN FELLOWSHIP
OF IRELAND**

I report on the accounts of the company for the year ended 31 May 2023, which are set out on pages six to thirteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I have examined your charity's accounts as required under Section 65 of the Charities Act. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

Basis of the independent examiner's report

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

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

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Thomas Samuel Patton FCA
Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

29 July 2023

**HEALTHCARE CHRISTIAN FELLOWSHIP
OF IRELAND**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MAY 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,016	-	1,016	11,087
Other trading activities	2	-	-	-	161
Other income		-	-	-	14,300
Total		1,016	-	1,016	25,548
EXPENDITURE ON					
Raising funds		17,677	-	17,677	14,191
Charitable activities					
Donations made		1,856	-	1,856	14,950
Other		934	-	934	5,555
Total		20,467	-	20,467	34,696
NET INCOME/(EXPENDITURE)		(19,451)	-	(19,451)	(9,148)
RECONCILIATION OF FUNDS					
Total funds brought forward		107,817	-	107,817	116,965
TOTAL FUNDS CARRIED FORWARD		88,366	-	88,366	107,817

The notes form part of these financial statements

**HEALTHCARE CHRISTIAN FELLOWSHIP
OF IRELAND**

**BALANCE SHEET
31 MAY 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
CURRENT ASSETS					
Debtors	6	179	-	179	-
Cash at bank and in hand		88,689	-	88,689	108,319
		<u>88,868</u>	<u>-</u>	<u>88,868</u>	<u>108,319</u>
CREDITORS					
Amounts falling due within one year	7	(502)	-	(502)	(502)
		<u>88,366</u>	<u>-</u>	<u>88,366</u>	<u>107,817</u>
NET CURRENT ASSETS					
		<u>88,366</u>	<u>-</u>	<u>88,366</u>	<u>107,817</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>88,366</u>	<u>-</u>	<u>88,366</u>	<u>107,817</u>
NET ASSETS		<u>88,366</u>	<u>-</u>	<u>88,366</u>	<u>107,817</u>
FUNDS	8				
Unrestricted funds				88,366	107,817
TOTAL FUNDS				<u>88,366</u>	<u>107,817</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2023 and were signed on its behalf by:



C Wells - Trustee

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 (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. OTHER TRADING ACTIVITIES

	31.5.23	31.5.22
	£	£
Training courses	-	161
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

**HEALTHCARE CHRISTIAN FELLOWSHIP
OF IRELAND**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MAY 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,087	-	11,087
Other trading activities	161	-	161
Other income	14,300	-	14,300
Total	25,548	-	25,548
EXPENDITURE ON			
Raising funds	14,191	-	14,191
Charitable activities			
Donations made	14,950	-	14,950
Other	5,555	-	5,555
Total	34,696	-	34,696
NET INCOME/(EXPENDITURE)	(9,148)	-	(9,148)
RECONCILIATION OF FUNDS			
Total funds brought forward	116,965	-	116,965
TOTAL FUNDS CARRIED FORWARD	107,817	-	107,817

**HEALTHCARE CHRISTIAN FELLOWSHIP
OF IRELAND**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MAY 2023

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2022	1,629
Disposals	(1,629)
At 31 May 2023	-
DEPRECIATION	
At 1 June 2022	1,629
Eliminated on disposal	(1,629)
At 31 May 2023	-
NET BOOK VALUE	
At 31 May 2023	-
At 31 May 2022	-

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23 £	31.5.22 £
Other debtors	179	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23 £	31.5.22 £
Other creditors	502	502

8. MOVEMENT IN FUNDS

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	107,817	(19,451)	88,366
TOTAL FUNDS	107,817	(19,451)	88,366

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MAY 2023**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,016	(20,467)	(19,451)
TOTAL FUNDS	<u>1,016</u>	<u>(20,467)</u>	<u>(19,451)</u>

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	116,965	(9,148)	107,817
TOTAL FUNDS	<u>116,965</u>	<u>(9,148)</u>	<u>107,817</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,548	(34,696)	(9,148)
TOTAL FUNDS	<u>25,548</u>	<u>(34,696)</u>	<u>(9,148)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	116,965	(28,599)	88,366
TOTAL FUNDS	<u>116,965</u>	<u>(28,599)</u>	<u>88,366</u>

**HEALTHCARE CHRISTIAN FELLOWSHIP
OF IRELAND**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MAY 2023

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,564	(55,163)	(28,599)
TOTAL FUNDS	<u>26,564</u>	<u>(55,163)</u>	<u>(28,599)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.