

FEED MY LAMBS CHILDRENS MINISRTY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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**FEED MY LAMBS CHILDRENS MINISRTY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees

William Aiken
Pamela Aiken
Joyce Afwande Alube

Registered Office

19 Dorchester Drive
Portadown
Co Armagh
N Ireland
BT62 3DY

**FEED MY LAMBS CHILDRENS MINISRTY
TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees submit their report together with financial statements for the year ended 31 December 2023, which disclose the state of affairs of the Charity. The report complies with the requirements of the Charities Act (Northern Ireland) 2008 and the Statement of Recommended Practice (SORP) FRS 102.

INCORPORATION

Feed My Lambs Children's Ministry is registered under the Charities Act (Northern Ireland) 2008, and is domiciled in Northern Ireland.

PRINCIPAL ACTIVITIES

Feed My Lambs Children's Ministry exists to promote Christian education among children, primarily by supporting Bible study programs in Kenya and printing and distributing Bible reading materials to young learners.

The charity's work is founded on the belief that every child should have access to Christian teachings in a structured manner, regardless of their background or financial situation.

RESULTS

The net Surplus for the year is £2,518 which has been transferred to the fund balance.

TRUSTEES

The Trustees who held office during the year and to the date of this report are set out on page 1.


.....

Trustee


.....

Trustee

Date 28/3/ 2025

Date 28/3 2025

**FEED MY LAMBS CHILDRENS MINISRTY
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees are responsible for preparing the Charity's Annual Report and the financial statements for Feed My Lambs Children's Ministry in accordance with applicable law and regulations.

The Charities Act (Northern Ireland) 2008 requires the trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial position and its incoming resources and application of resources for that period.

In preparing the financial statements, the trustees must:

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Follow the methods and principles of the Statement of Recommended Practice (SORP) FRS 102.
- Prepare the financial statements on a going concern basis, unless it is inappropriate to assume the charity will continue in operation.

The trustees are responsible for:

- Keeping proper accounting records, which disclose the financial position of the charity with reasonable accuracy at any time.
- Ensuring that the financial statements comply with the Charities Act (Northern Ireland) 2008 and relevant accounting standards.
- Safeguarding the assets of the charity and taking reasonable steps to prevent and detect fraud and other irregularities.
- Ensuring that the charity meets its legal and regulatory obligations, including filing accounts and reports with the Charity Commission for Northern Ireland (CCNI) within the required deadlines.

The trustees confirm that they have taken all necessary steps to ensure that:

- The financial statements present a true and fair view of the charity's financial position.
- The charity has adequate systems in place to ensure effective financial management.
- Proper accounting records are maintained to comply with Northern Ireland charity law.

This statement was approved by the Board of Trustees on 28.13/25 and signed on behalf of the trustees by:

W. Aiken
Trustee

P. Aiken
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF FEED MY LAMBS CHILDREN'S MINISTRY

I report on the accounts of the Charity for the year ended 31 December 2023 which are attached.

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 Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My 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.

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 – 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.

Signed: Peter N Anchinga.

Date: 28 March 2025

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INCOME AND EXPENDITURE		2023 £
	Note	
Donations	2.	<u>28,517</u>
Expenditure		
Charitable Activities	3.	(17,951)
Administrative Expenses	4.	(8,048)
Total Expenditure		<u>(25,999)</u>
Surplus for the year		<u>2,518</u>

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STATEMENT OF FINANCIAL POSITION		2023
		£
FUND BALANCE	Note 5.	<u>7,564</u>
REPRESENTED BY		
Current assets		
Cash	6.	<u>7,564</u>
Net Current Assets		<u>7,564</u>

The financial statements on pages 6 to 11 were approved for issue by the Trustees on 28 March 2025 and were signed on its behalf by:

W Aiken
Trustees

P. Aiken
Trustees

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ANNUAL REPORT AND FINANCIAL STATEMENTS
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CASHFLOW STATEMENT

	2023 £
(Deficit)/Surplus for the year	2,518
Net cash flow	<u>2,518</u>
Cash at beginning	<u>5,047</u>
Cash at the year end (Note 5)	<u><u>7,564</u></u>

FEED MY LAMBS CHILDRENS MINISRTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Basis of preparation and summary of significant accounting policies

These financial statements have been prepared on a going concern basis and in compliance with the The Charities Act (Northern Ireland) 2008, The Charities Statement of Recommended Practice (SORP) FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the The Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2019). The measurement basis used is the historical cost basis except where otherwise stated in the accounting policies below.

The financial statements are presented in Pounds Sterling (£), which is the functional and presentation currency of the charity.

• **Income recognition**

Donations are recognised upon receipt unless subject to conditions.

Gift Aid is recognised when a valid claim is submitted.

• **Expenditure Recognition**

Expenditure is recognised when, there is a legal or constructive obligation to pay, it is probable that settlement will be required & the amount can be measured reliably.

Expenditure is classified as follows:

1. Charitable Activities – Direct costs incurred in achieving the charity's objectives (e.g., Bible study funding, printing, distribution).
2. Governance Costs – Expenses related to compliance, financial oversight, and administration.

	2023 £
2. DONATIONS	
Individual Donations & Church Donations	27,737
Gift Aid	754
	<u>28,491</u>
Bank Interest Earned	26
	<u><u>28,517</u></u>
3. CHARITABLE ACTIVITIES	
Kenyan Ministry Support	8,956
Printing of Bible Study Materials	2,707
Distribution & Shipping Costs	1,341
Video Streaming	489
Travel & Meeting Costs	4,458
	<u>17,951</u>
4. ADMINISTRATIVE EXPENSES	
Office expenses	4,648
Bank Charges & Payment Processing	44
Office Supplies & Printing	947
IT & Website Maintenance	662
Insurance Expense	329
Telephone & Internet	809
Repairs & Maintenance	609
	<u>8,048</u>

FEED MY LAMBS CHILDRENS MINISRTY
NOTES TO FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £
5. FUND BALANCE	
Cash Reserves Brought Forward	5,047
Surplus for the year	2,518
	<u>7,564</u>
This relates to surplus / deficit of income over expenditure	
6. CASH AND BANK	
Cash In Bank	6,865
Petty Cash	699
	<u>7,564</u>
7. CURRENCY	
The financial statements are presented in Pounds Sterling (£), which is the functional and presentation currency of the charity.	
10. FINANCIAL RISK MANAGEMENT	
The Charity's principal financial instruments comprise cash, receivables and payables. These instruments arise directly from its operations. The Tuusts does not enter into derivative transactions.	
The Charity's activities expose it to a variety of financial risks: market risk, credit risk, liquidity risk and operational risk. The overall risk management programme focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on its financial performance.	
The Trustees has overall responsibility for the establishment and oversight of the Charity's risk management framework.	
11. GOING CONCERN	
The Charity relies on donations in order to finance its operations.	
The trustees have reviewed the charity's financial position and believe that it has adequate resources to continue operating for the foreseeable future. As a result, the financial statements have been prepared on a going concern basis.	
12. EVENTS AFTER THE REPORTING DATE	
There are no material events after the reporting date that would require disclosure in or adjustment to these financial statements	

