

REGISTERED COMPANY NUMBER: NI608913 (Northern Ireland)
REGISTERED CHARITY NUMBER: 106814

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2022
for
Murlough House

ASC Wylie UBU Ltd
Qualified Accountants, Tax & Business Advisors
7 Lisburn Street
Royal Hillsborough
Co. Down
BT26 6AB

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for the Year Ended 30 September 2022

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Murlough House

Report of the Trustees for the Year Ended 30 September 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. 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

Our primary objective is the advancement of religion, specifically the Christian Faith, and as such are aims are:

1. An improved sense of wellbeing and the spiritual, moral and intellectual development for those attending the organised activities at Murlough House, as they enjoy fellowship with others and receive teaching from the Bible.
2. The promotion of Christian values for the benefit of individuals, with those using the various facilities available at Murlough House encouraged to adopt a moral framework where they are good citizens.

Murlough House as a charity offers facilities for private retreat, respite, group retreat, and conference facilities to church and para-church groups and individuals in sympathy with our Christian ethos.

Significant activities

Our activities have been severely hampered during this year due to continued Covid closure with us being closed for prolonged periods again. Since we have had no income we have been severely stretched financially. Had it not been for the Furlough scheme we would have had to lay off all staff. That being said we have lost all our occasions staff as they could not be Furloughed. This means that if and when we are permitted to reopen we will first have to build a new staff team.

We have managed to build a garden sanctuary where guests can retreat away from others in the house for solitude. We have also created a garden quiet room in another area in the garden. Experience to date has shown us that with increased numbers of day visitors we need to provide secluded spaces throughout the garden for people to be alone with God.

We hope both these spaces will be used as places for prayer, quiet contemplation and christian meditation on the Bible. In time we hope this may lead to a more structured daily devotion time for those on retreat to attend, if desired. This will be a short time of prayer and praise of a liturgical nature to ensure there is a direct spiritual growth aspect to every day.

We have also created a new BBQ area with a permanent structure in place, allowing for several events to be on the premises at the same time. Along side this we have a new external toilets and shower facility for the use of those at both the BBQ and the Coffee shop.

Public benefit

The public benefit is hard to measure when a facility is closed, however we had received a large number of bookings from next April onward, because the word has spread that this is 'a place apart' where people can stop and consider the path their lives are taking. It is a place where they can be refreshed, and following lockdown and the impact this has had on mental wellbeing, the demand for our services is set to increase dramatically

OBJECTIVES AND ACTIVITIES

Volunteers

Sadly during the year we lost those who volunteered due to lockdown.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The majority of the funds required to maintain our charitable activity comes from our trading position and this has all but dried up, therefore we have had to make approaches to charitable trusts to keep us afloat. We do not fund raise as to do so would be inappropriate

FINANCIAL REVIEW

Financial position

Due to the COVID19 pandemic there has been a significant reduction in income during the financial year but the cost of maintaining the utilities and services has remained.

FUTURE PLANS

Our plans for the future are to see the house open again and to welcome back groups and individuals who have been before as well as expanding our customer base. Growth is most likely to come from our weekday business as more individuals come for a day and or overnight retreat. We have almost reached our weekend capacity, but with groups being smaller year on year we need the weekday business to remain a viable concern.

The reality is that smaller groups tend to be more effective in achieving our goals however it reduces income and this is a difficult balance to maintain.

We also plan to open our coffee shop on an appointment only basis, so that we can control numbers and maintain the tranquility of the site while making it available to more people.

Funds permitting we would also want to create intern accommodation. We get a number of visitors wanting to come back to help with the work of Murlough House having personally benefitted from it. As the workload grows so the burden on the charity grows to pay salaries. Having people coming to volunteer and help for several months at a time increases consistency of service and reliability of help.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI608913 (Northern Ireland)

Registered Charity number

106814

Registered office

7 Robin Hill
Dundrum
Newcastle
Down
BT33 ONU

Murlough House

Report of the Trustees
for the Year Ended 30 September 2022

Trustees

During the year we had appointed 3 new trustees, each of whom bring new talents and skills and all of whom have a wealth of professional and life experience to share with us.

Company Secretary

D Preston

Independent Examiner

ASC Wylie UBU Ltd
Qualified Accountants, Tax & Business Advisors
7 Lisburn Street
Royal Hillsborough
Co. Down
BT26 6AB

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

.....
JKH Forbes - Trustee

Independent Examiner's Report to the Trustees of
Murlough House

I report on the accounts of the company for the year ended 30 September 2022, which are set out on pages five to fifteen.

Respective responsibilities of charity trustees and examiner

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

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

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

Basis of 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

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.

ASC Wylie FCA
ASC Wylie UBU Ltd
Qualified Accountants, Tax & Business Advisors
7 Lisburn Street
Royal Hillsborough
Co. Down
BT26 6AB

Date:

Murlough House

Statement of Financial Activities
for the Year Ended 30 September 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		25,808	37,100
Charitable activities			
Support costs		-	17,894
Other trading activities	2	88,197	29,209
Investment income	3	-	7
Other income		160	-
Total		<u>114,165</u>	<u>84,210</u>
EXPENDITURE ON			
Cost of generating voluntary income		15,218	2,935
Charitable activities			
Support costs		91,392	75,689
Governance costs		14,520	19,112
Total		<u>121,130</u>	<u>97,736</u>
NET INCOME/(EXPENDITURE)		(6,965)	(13,526)
Transfers between funds	12	<u>-</u>	<u>19,856</u>
Net movement in funds		(6,965)	6,330
RECONCILIATION OF FUNDS			
Total funds brought forward		153,874	147,544
TOTAL FUNDS CARRIED FORWARD		<u><u>146,909</u></u>	<u><u>153,874</u></u>

The notes form part of these financial statements

Murlough House

Balance Sheet

30 September 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	9	114,954	131,069
CURRENT ASSETS			
Debtors	10	4,688	225
Cash at bank and in hand		28,201	23,412
		<hr/> 32,889	<hr/> 23,637
CREDITORS			
Amounts falling due within one year	11	(934)	(832)
		<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 31,955	<hr/> 22,805
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<hr/> 146,909	<hr/> 153,874
NET ASSETS		<hr/> <hr/> 146,909	<hr/> <hr/> 153,874
FUNDS	12		
Unrestricted funds:			
General fund		<hr/> 146,909	<hr/> 153,874
TOTAL FUNDS		<hr/> <hr/> 146,909	<hr/> <hr/> 153,874

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Murlough House

Balance Sheet - continued

30 September 2022

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

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

.....
JKH Forbes - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company 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.

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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 2% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the 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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fee income	3,914	18,780
Retreat income	82,875	10,048
Conference income	1,408	-
Other Income	-	381
	<u>88,197</u>	<u>29,209</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	-	7
	<u>-</u>	<u>7</u>

4. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Support costs	90,422	655	91,077
Governance costs	12,275	2,245	14,520
	<u>102,697</u>	<u>2,900</u>	<u>105,597</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

4. SUPPORT COSTS - continued

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

Management

	Support costs £	Governance costs £	2022 Total activities £	2021 Total activities £
Wages	40,054	-	40,054	41,764
Pensions	529	-	529	1,024
Rent, rates, water	330	-	330	2,523
Insurance	5,993	-	5,993	5,765
Light and heat	15,060	-	15,060	5,695
Phone, internet & website	1,621	-	1,621	1,481
Post, stationery & office	699	-	699	170
Advertising	504	-	504	1,358
Sundries	819	-	819	911
Motor & travel	4,241	-	4,241	25
Depreciation of tangible and heritage assets	-	12,275	12,275	15,626
Repairs & maintenance	20,572	-	20,572	15,748
	<u>90,422</u>	<u>12,275</u>	<u>102,697</u>	<u>92,090</u>

Governance costs

	Support costs £	Governance costs £	2022 Total activities £	2021 Total activities £
Legal & professional	655	-	655	-
Accountancy	-	2,245	2,245	2,711
	<u>655</u>	<u>2,245</u>	<u>2,900</u>	<u>2,711</u>

5. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	12,275	15,624
Surplus on disposal of fixed assets	(160)	-
	<u>12,115</u>	<u>15,624</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

7. STAFF COSTS

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

	2022	2021
Administration	6	5
	<u>6</u>	<u>5</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	37,100
Charitable activities	
Support costs	17,894
Other trading activities	29,209
Investment income	7
Total	<u>84,210</u>
EXPENDITURE ON	
Cost of generating voluntary income	2,935
Charitable activities	
Support costs	75,689
Governance costs	19,112
Total	<u>97,736</u>
NET INCOME/(EXPENDITURE)	(13,526)
Transfers between funds	19,856
Net movement in funds	<u>6,330</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	147,544
	<hr/>
TOTAL FUNDS CARRIED FORWARD	153,874
	<hr/> <hr/>

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 October 2021	90,218	66,087	40,883	197,188
Disposals	-	-	(7,500)	(7,500)
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 September 2022	90,218	66,087	33,383	189,688
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 October 2021	10,826	36,033	19,260	66,119
Charge for year	2,707	6,011	3,557	12,275
Eliminated on disposal	-	-	(3,660)	(3,660)
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 September 2022	13,533	42,044	19,157	74,734
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 30 September 2022	76,685	24,043	14,226	114,954
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 September 2021	79,392	30,054	21,623	131,069
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	4,688	225
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	934	832

12. MOVEMENT IN FUNDS

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
Unrestricted funds			
General fund	153,874	(6,965)	146,909
TOTAL FUNDS	153,874	(6,965)	146,909

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,165	(121,130)	(6,965)
TOTAL FUNDS	114,165	(121,130)	(6,965)

Comparatives for movement in funds

	At 1/10/20 £	Net movement in funds £	Transfers between funds £	At 30/9/21 £
Unrestricted funds				
General fund	147,544	(13,526)	19,856	153,874
TOTAL FUNDS	147,544	(13,526)	19,856	153,874

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,210	(97,736)	(13,526)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>84,210</u>	<u>(97,736)</u>	<u>(13,526)</u>

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

	At 1/10/20 £	Net movement in funds £	Transfers between funds £	At 30/9/22 £
Unrestricted funds				
General fund	147,544	(20,491)	19,856	146,909
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>147,544</u>	<u>(20,491)</u>	<u>19,856</u>	<u>146,909</u>

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	198,375	(218,866)	(20,491)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>198,375</u>	<u>(218,866)</u>	<u>(20,491)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

14. GRANTS RECEIVED

During the financial year the Charity received Government Grants from the Corona Virus Job Retention Scheme totalling £17,894 and this was treated as revenue income.

Murlough House

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	25,808	37,100
Other trading activities		
Fee income	3,914	18,780
Retreat income	82,875	10,048
Conference income	1,408	-
Other Income	-	381
	<hr/>	<hr/>
	88,197	29,209
Investment income		
Deposit account interest	-	7
Charitable activities		
Grants	-	17,894
Other income		
Gain on sale of tangible fixed assets	160	-
	<hr/>	<hr/>
Total incoming resources	114,165	84,210
EXPENDITURE		
Cost of generating voluntary income		
Bank interest	2,660	84
Other trading activities		
Consumables and provisions	12,558	2,851
Charitable activities		
Donations	315	-
Support costs		
Management		
Wages	40,054	41,764
Pensions	529	1,024
Rent, rates, water	330	2,523
Insurance	5,993	5,765
Light and heat	15,060	5,695
Carried forward	61,966	56,771

This page does not form part of the statutory financial statements

Murlough House

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	2022 £	2021 £
Management		
Brought forward	61,966	56,771
Phone, internet & website	1,621	1,481
Post, stationery & office	699	170
Advertising	504	1,358
Sundries	819	911
Motor & travel	4,241	25
Improvements to property	2,707	2,707
Plant and machinery	6,011	7,513
Fixtures and fittings	3,557	5,406
Repairs & maintenance	20,572	15,748
	<hr/>	<hr/>
	102,697	92,090
 Governance costs		
Legal & professional	655	-
Accountancy	2,245	2,711
	<hr/>	<hr/>
	2,900	2,711
	<hr/>	<hr/>
Total resources expended	121,130	97,736
	<hr/>	<hr/>
Net expenditure	<hr/> <hr/> (6,965)	<hr/> <hr/> (13,526)

This page does not form part of the statutory financial statements