

Christ Encounters Tabernacle

Northern Ireland · Charity number 107861

Details

Status Received

Registered 2021-05-17

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

Contact

Address Cet
33-35 Mill Street
Gilford
Craigavon
BT63 6hq
BT63 6HQ

Phone 07737296923

Email info@christencounters.org

Website www.christencounters.org

Activities

Purposes: 1. To establish and maintain a place of worship 2. To unite a people of like precious faith in the bonds of brotherly love and fellowship, (Romans 12:10) 3. To assemble together to worship God in spirit and in truth and be taught from the Word of God (John 4:24) 4. To proclaim the gospel to the lost everywhere admonishing them to believe, repent, be baptized and be filled with the Holy Ghost. (John 1:29 Acts 1:8 Acts 2:38) 5. To provide rules of Christian conduct based on the Word of God (Titus 2)

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: Children (5-13 year olds), General public, Men, Preschool (0-5 year olds), Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£306,367	£86,667	£-1,985	0

Trustees

Name	Role	Appointed
Mr Andrew Irwin Steele		
Mr David Jeffrey Proctor		
Mr Glenn McMurray		
Mr Ken Davidson		

Christ Encounters Tabernacle

Northern Ireland - Charity number 107861

Accounts



CHRIST ENCOUNTERS TABERNACLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BELFAST

Alfred House
19 Alfred St
Belfast
BT2 8EQ
T: 028 9031 1113

LISBURN

Century House
40 Crescent Business Park
Lisburn
BT28 2GN
T: 028 9260 7355

PORTADOWN

17 Mandeville St
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Co Armagh
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T: 028 3833 2801



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twitter.com/gmcgca



[GM^cG Chartered Accountants](#)



*Experience you
can count on*

Charity registration number NIC107861 (Northern Ireland)

CHRIST ENCOUNTERS TABERNACLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CHRIST ENCOUNTERS TABERNACLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Al Steele
K Davidson
G McMurray
DJ Proctor

Charity number

Principal address

c/o Mr Gary Alcorn
2 Beechfield Mews
Lisburn
Co Antrim
BT28 1NR

Independent examiner

GMcG Portadown
17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

CHRIST ENCOUNTERS TABERNACLE

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

CHRIST ENCOUNTERS TABERNACLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's church's statement of faith, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Church remains steadfast in its objective of proclaiming the Christian faith by sharing the gospel of Jesus Christ as set out in the Word of God. The Church stands on the principle that the Word of God is inspired, not driven by man, but by the One true and living God. The Church promotes this as the highest authority by which man should live and teaches this through its ministries.

The Church itself carries out this mission by conducting two services every Sunday, morning and evening, as well as mid-week meetings for prayer and Bible study, along with various other meetings. The Church is broadcast live and it caters for everyone from the youth to the elderly, which are themselves a charitable benefit to the community and abroad.

The trustees have paid due regard to the guidance issued by the Charity Commission NI in deciding what activities the church should undertake, in matters such as appointing and paying of Trustees (if applicable), basic financial controls, compiling and filing annual reports as well as its role in safeguarding through its ministries.

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

Achievements and performance

The Church has continued to grow through the new reporting period. The Church's original building remains at 33–35 Mill Street, Gilford. During the early part of 2021, the Church relocated to 39 Hunters Hill Road, Gilford to a purpose-built Marquee to better assist with the growth in numbers. The Church in Gilford remains at a capacity of 120, whereas the marquee has allowed for 300+ worshippers to gather safely. Weekly attendances average 360.

The Church's online ministry is streamed live every Sunday, both services, on Social Media platforms as well as YouTube. The growth in numbers has also seen sustained growth, being watched from all corners of the United Kingdom and Ireland. Globally the Church reaches the USA, Canada, Australia, mainland Europe and India. **Acts 1:8 "But ye shall receive power, after that the Holy Ghost is come upon you: and ye shall be witnesses unto me both in Jerusalem, and in all Judaea, and in Samaria, and unto the uttermost part of the earth".**

Over the financial reporting year attendances have been strong, with the Word of God preached faithfully, with many coming to a saving faith in Christ. The Church also had several Baptismal Services through the reporting year, with 39 undergoing the ordinance of 'believer's baptism' as outlined in the Scriptures. Further, due to the ongoing growth the Church publicly received new members into fellowship in early December 2024, to add to the existing 250+.

Events and Church activities

- Embrace Socials Youth occurs on the last Sunday of every month after the evening church meeting. This accommodates up to 200+ young people from many denominations in the local area, not just CET
- Women's Fellowship second Tuesday every month
- Men's Fellowship last Thursday every month
- Little Ones Pre-School every Thursday
- CET Youth last Sunday in every month, with approx. 50 young people aged 11+
- CET Children's Church every Sunday morning, with approx. 45 children aged 4–11
- Lighthouse Children's Ministry – every Friday, for all the children aged 4–11 across the whole community
- Golden Years Senior meeting - dinner and meeting
- Taking children's meeting in Gilford primary school and supplying books
- Flower arranging by Handfuls of Purpose, a ministry the Church uses to reach those in need)
- Food distribution and practical help (helping people in need with furniture/decorating)
- Grief share – Usually run over a six-week period, when the need arises

CHRIST ENCOUNTERS TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Missions and Outreach

The Church continued its witness, not only in Gilford, but in the surrounding areas, reaching out with the Gospel message. Several events took place in the reporting year:

Gospel Goal Mission – 2nd – 9th March 2025 (Ballytyrone Orange Hall) Loughgall

Encounter Youth Ministry Bible Study (CET Youth) 9th March 2025

Mission Armagh City Hotel – 8th – 10th October 2024

Mission Belmont Hotel – Banbridge 21st – 23rd May 2024

The Church paid for the events, or had costs donated. Further Gospel Missions are planned in the coming months.

Building at 33–35 Mill Street

The Trustees are committed to using the building in Gilford weekly, as the Church ministries continued to grow. Relocating those smaller services and meetings back to the Church building in Gilford would allow for better facilities and superior location, especially for the youth.

Financial review

The principal source of income is the voluntary giving of its members and visitors. These come in the form of collection into bags at each service. The second main source is paid through online banking as well as gift donations.

The current main expense is that of the Pastor's salary, as well as day to day running costs of the Tent, and any subsequent needs of the building.

The charity's financial results are set out in detail on pages 7-11.

There is an overall surplus of funds for the year of £219,700 (2024 - £182,351) which accumulate as unrestricted funds.

Reserves

Christ Encounters Tabernacle aims to retain sufficient reserves to meet its expected future expenditure requirements, as well as future capital projects.

Structure, governance and management

The charity was registered with the Charity Commission for Northern Ireland on 17 May 2021.

The Church is run by the named Trustees, and those who has served during the financial period of the financial statements were:

- Pastor Ken Davidson
- Mr Andrew Steele
- Mr Glenn McMurray
- Mr Jeff Proctor

Mr Gary Alcorn has and holds the position of Treasurer.

The Trustees, as the Oversight of the Church, have the power to elect Elders and positions of responsibility within the Church.

Glenn McMurray continues in his role as Assistant Pastor.

The Church continues with 16 of the 17 deacons who were brought into service, as nominated by Trustees and elected by the members.

CHRIST ENCOUNTERS TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Principal address:
39 Hunters Hill Road
Gilford
Co Armagh
BT63 6AH

Charity Registration No: NIC107861

The trustees' report was approved by the Board of Trustees.


.....

Al Steele

Trustee

Date: 28/01/26
.....

CHRIST ENCOUNTERS TABERNACLE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CHRIST ENCOUNTERS TABERNACLE

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 5 to 12.

Responsibilities and basis of report

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; and
- 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 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:

- that accounting records were not kept in accordance with section 63 of the Charities Act
- that the accounts do not accord with those accounting records
- that the accounts do not comply with the accounting requirements of the Charities Act
- 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.



CM McCarter FCA

GMcG PORTADOWN
17 Mandeville Street
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Date: 28 January 2026

- 4 -

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CHRIST ENCOUNTERS TABERNACLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	2	249,008	235,401
Charitable activities	3	-	6,390
Investments	4	10,002	6,407
Other income	5	47,357	22,325
Total income		<u>306,367</u>	<u>270,523</u>
Expenditure on:			
Charitable activities	6	86,667	88,172
Total expenditure		<u>86,667</u>	<u>88,172</u>
Net income and movement in funds		219,700	182,351
Reconciliation of funds:			
Balances introduced		-	352,169
Fund balances at 1 April 2024		696,658	514,307
Fund balances at 31 March 2025		<u>916,358</u>	<u>696,658</u>

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

All income and expenditure derive from continuing activities.

CHRIST ENCOUNTERS TABERNACLE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		135,731		139,281
Current assets					
Debtors	11	1,720		854	
Cash at bank and in hand		780,892		560,213	
		<u>782,612</u>		<u>561,067</u>	
Creditors: amounts falling due within one year	12	<u>(1,985)</u>		<u>(3,690)</u>	
Net current assets			<u>780,627</u>		<u>557,377</u>
Total assets less current liabilities			<u>916,358</u>		<u>696,658</u>
Income funds					
Unrestricted funds			<u>916,358</u>		<u>696,658</u>
			<u>916,358</u>		<u>696,658</u>

The financial statements were approved by the trustees on 28/01/26



Al Steele
Trustee

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Christ Encounters Tabernacle is a charity, registered with the Charity Commission in Northern Ireland. Its principal address is 39 Hunters Hill Road, Gilford, Co Armagh, BT63 6AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies 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.

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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:

Land and buildings	No depreciation
Fixtures and fittings	20% reducing balance
Computers	25% reducing balance

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

1.7 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 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.

1.9 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.

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

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.

1.10 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 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	249,008	235,401

3 Charitable activities

	Unrestricted funds 2024 £
Charity shop sales	6,390

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	10,002	6,407

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gift Aid receivable	47,357	22,325

6 Charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Utilities	8,464	10,843
Repairs	1,887	3,055
Computers, IT and licenses	742	518
Printing and stationery	6,552	2,728
Telephone	810	1,129
Charity shop wages	-	7,150
Payments to Pastor	32,076	33,622
Ministry and outreach	13,980	15,044
Depreciation	5,243	3,838
Sundry	-	2,700
Legal and professional	-	1,500
Charitable expenditure heading 15	10,970	-
	<u>80,724</u>	<u>82,127</u>
Share of support costs (see note 7)	3,958	4,055
Share of governance costs (see note 7)	1,985	1,990
	<u>86,667</u>	<u>88,172</u>

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	2025 £	2024 £
Bank charges	354	320
Payments to Pastor	3,564	3,735
Governance costs	1,985	1,990
	<u>5,903</u>	<u>6,045</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

10 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2024	120,000	27,820	-	147,820
Additions	-	-	1,693	1,693
	<u>120,000</u>	<u>27,820</u>	<u>1,693</u>	<u>149,513</u>
At 31 March 2025	120,000	27,820	1,693	149,513
	<u>120,000</u>	<u>27,820</u>	<u>1,693</u>	<u>149,513</u>
Depreciation and impairment				
At 1 April 2024	-	8,539	-	8,539
Depreciation charged in the year	-	4,820	423	5,243
	<u>-</u>	<u>13,359</u>	<u>423</u>	<u>13,782</u>
At 31 March 2025	-	13,359	423	13,782
	<u>-</u>	<u>13,359</u>	<u>423</u>	<u>13,782</u>
Carrying amount				
At 31 March 2025	120,000	14,461	1,270	135,731
	<u>120,000</u>	<u>14,461</u>	<u>1,270</u>	<u>135,731</u>
At 31 March 2024	120,000	19,281	-	139,281
	<u>120,000</u>	<u>19,281</u>	<u>-</u>	<u>139,281</u>

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	(1)	-
Prepayments and accrued income	1,721	854
	<u>1,720</u>	<u>854</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,985	3,690
	<u>1,985</u>	<u>3,690</u>

13 Related party transactions

During this financial year gifts were made to, Pastor K Davidson £500, Mrs A Davidson £400, flowers to Penelope £180 and £10,000 to Rehoboth Church.

During the year the trustees, as church members, made donations to the charity by way of general church offerings.

Christ Encounters Tabernacle

Northern Ireland - Charity number 107861

Accounts

Charity registration number NIC107861

CHRIST ENCOUNTERS TABERNACLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CHRIST ENCOUNTERS TABERNACLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Al Steele K Davidson G McMurray DJ Proctor
Charity number	NIC107861
Principal address	c/o Mr Gary Alcorn 2 Beechfield Mews Lisburn Co Antrim BT28 1NR
Independent examiner	GMcG Portadown 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS

CHRIST ENCOUNTERS TABERNACLE

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

CHRIST ENCOUNTERS TABERNACLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's church's statement of faith, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Church remains steadfast in its objective of proclaiming the Christian faith, by sharing the gospel of Jesus Christ, as set out in the Word of God. The Church stands on the principal, that the Word of God is inspired, not driven by man, but by the one true and living God. The Church promotes this as the highest authority by which man should live and teaches this through its ministries.

The Church itself carries out this mission by conducting two services every Sunday morning and evening, as well as mid-week meetings for prayer and bible study along with various other meetings. The Church is broadcast live, it caters for everyone from the youth to the elderly, which are themselves a charitable benefit to the community and abroad.

The Church congregation have faithfully given, not only of their money but also their time. The number of people who lead, support and volunteer to sustain the Church and its subsequent ministries is, and continues to be incredible.

Not only is their giving, the central source of sustaining the Church and its growth, the people give of their time to look after youth activities, car parking, cleaning, playing of instruments, worship, morning crèche, sound desk, preparing for mission outreach, going door to door and witnessing the gospel.

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

Achievements and performance

The Church continues to grow and has seen a steady increase from the previous financial year. The church building at 33-35 Mill Street Gilford was utilised as a Charity Shop. However, the decision was taken to close the shop and use the building for mid-week meetings and youth ministries.

The Church online ministry is streamed live every Sunday, both services, on Social Media platforms as well as YouTube. The growth in numbers has also seen sustained growth, being watched from all corners of the United Kingdom and Ireland. Globally the Church reaches the USA, Canada, Australia, mainland Europe and India.

Over the financial reporting year attendances have been strong, with the Word of God preached faithfully, with many coming to a saving faith in Christ. The Church also had several Baptismal Services throughout the year, with 28 undergoing to the ordinance of 'believer's baptism' as outlined in the Scriptures. Further, due to the ongoing growth the Church publicly received new members into fellowship, to add to the existing 285.

CHRIST ENCOUNTERS TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Events and church activities undertaken during the year included:-

- Embrace Socials Youth, on the Last Sunday of every month after the evening church meeting. This accommodates up to 200+ young people from many denominations in the local area, not just CET
- Women's Fellowship second Tuesday every month
- Men's Fellowship last Tuesday every month
- Little Ones Pre-School every Thursday
- CET Youth last Sunday in every month, with approx. 50 young people aged 11+
- CET Children's Church every Sunday morning, with approx. 45 children aged 4 - 11
- Golden Years Senior meeting. Dinner and meeting
- Taking children's meeting in Gilford primary school and supplying books
- Flower arranging by Handfuls of Purpose A ministry the Church uses to reach those in need
- Food distribution and practical help (helping people in need with furniture/ decorating)
- Grief share – This runs over a six-week period, when the need arises
- Several Gospel mission events at Craigavon, Portadown and Lurgan.

Financial review

The charity's financial results are set out in detail on pages 7-11.

There is an overall surplus of funds for the year of £182,351 (2023 - £162,138) which accumulate as unrestricted funds.

Reserves

Christ Encounters Tabernacle aims to retain sufficient reserves to meet its expected future expenditure requirements, as well as future capital projects.

Structure, governance and management

The charity was registered with the Charity Commission for Northern Ireland on 17 May 2021.

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

Al Steele
K Davidson
G McMurray
DJ Proctor

Organisation

The day to day running of the charity is overseen by the trustees. The trustees have the power to elect elders and positions of responsibility within the Church. G Alcorn holds the position of treasurer and G McMurray of Assistant Pastor.

Principal address:
39 Hunters Hill Road
Gilford
Co Armagh
BT63 6AH

Charity Registration No: NIC107861

The trustees' report was approved by the Board of Trustees.



Al Steele

Trustee

Date: 22/12/24

CHRIST ENCOUNTERS TABERNACLE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CHRIST ENCOUNTERS TABERNACLE

I report to the trustees on my examination of the financial statements of Christ Encounters Tabernacle (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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; and
- 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 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:

- that accounting records were not kept in accordance with section 63 of the Charities Act
- that the accounts do not accord with those accounting records
- that the accounts do not comply with the accounting requirements of the Charities Act
- 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.



CM McCarter FCA

GMcG PORTADOWN
17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

Date: 23 December 2024

CHRIST ENCOUNTERS TABERNACLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	2	235,401	178,661
Charitable activities	3	6,390	23,759
Investments	4	6,407	587
Other income	5	22,325	55,927
Total income		<u>270,523</u>	<u>258,934</u>
Expenditure on:			
Charitable activities	6	88,172	96,796
Total expenditure		<u>88,172</u>	<u>96,796</u>
Net income and movement in funds		182,351	162,138
Reconciliation of funds:			
Balances introduced		-	352,169
Fund balances at 1 April 2023		514,307	-
Fund balances at 31 March 2024		<u>696,658</u>	<u>514,307</u>

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

All income and expenditure derive from continuing activities.

CHRIST ENCOUNTERS TABERNACLE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		139,281		138,804
Current assets					
Debtors	11	854		41	
Cash at bank and in hand		560,213		377,162	
		<u>561,067</u>		<u>377,203</u>	
Creditors: amounts falling due within one year	12	<u>(3,690)</u>		<u>(1,700)</u>	
Net current assets			<u>557,377</u>		<u>375,503</u>
Total assets less current liabilities			<u>696,658</u>		<u>514,307</u>
Income funds					
Unrestricted funds			<u>696,658</u>		<u>514,307</u>
			<u>696,658</u>		<u>514,307</u>

The financial statements were approved by the trustees on 22-12-2024



Al Steele
Trustee

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Christ Encounters Tabernacle is a charity, registered with the Charity Commission in Northern Ireland. Its principal address is 39 Hunters Hill Road, Gilford, Co Armagh, BT63 6AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies 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.

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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:

Land and buildings	No depreciation
Fixtures and fittings	20% reducing balance

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

1.7 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 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.

1.9 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.

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

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.

1.10 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 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	235,401	178,661

3 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charity shop sales	6,390	23,759

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,407	587

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gift Aid recovered	22,325	55,927

6 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Utilities	10,843	9,543
Repairs	3,055	4,924
Computers, IT and licenses	518	1,384
Printing and stationery	2,728	4,167
Telephone	1,129	956
Fuel and travelling	-	115
Charity shop wages	7,150	19,792
Payments to Pastor	33,622	34,749
Ministry and outreach	15,044	9,175
Depreciation	3,838	4,701
Sundry	2,700	966
Legal and professional	1,500	-
	<u>82,127</u>	<u>90,472</u>
Share of support costs (see note 7)	4,055	4,624
Share of governance costs (see note 7)	1,990	1,700
	<u>88,172</u>	<u>96,796</u>

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs allocated to activities

	2024 £	2023 £
Bank charges	320	763
Payments to Pastor	3,735	3,861
Governance costs	1,990	1,700
	<u>6,045</u>	<u>6,324</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	-	1
	<u>-</u>	<u>1</u>

10 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	120,000	23,505	143,505
Additions	-	4,315	4,315
	<u>120,000</u>	<u>27,820</u>	<u>147,820</u>
At 31 March 2024	120,000	27,820	147,820
	<u>120,000</u>	<u>27,820</u>	<u>147,820</u>
Depreciation and impairment			
At 1 April 2023	-	4,701	4,701
Depreciation charged in the year	-	3,838	3,838
	<u>-</u>	<u>8,539</u>	<u>8,539</u>
At 31 March 2024	-	8,539	8,539
	<u>-</u>	<u>8,539</u>	<u>8,539</u>
Carrying amount			
At 31 March 2024	120,000	19,281	139,281
	<u>120,000</u>	<u>19,281</u>	<u>139,281</u>
At 31 March 2023	120,000	18,804	138,804
	<u>120,000</u>	<u>18,804</u>	<u>138,804</u>

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	854	41
	<u> </u>	<u> </u>
12 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals and deferred income	3,690	1,700
	<u> </u>	<u> </u>

13 Related party transactions

Mr K Davidson, a trustee, received payment for services in the year totalling £37,357. Mr Davidson and his family also received a gift from the charity of £900.

During the year the trustees, as church members, made donations to the charity by way of general church offerings.

Christ Encounters Tabernacle

Northern Ireland - Charity number 107861

Annual report

CHRIST ENCOUNTERS TABERNACLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's church's statement of faith, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Church remains steadfast in its objective of proclaiming the Christian faith, by sharing the gospel of Jesus Christ, as set out in the Word of God. The Church stands on the principal, that the Word of God is inspired, not driven by man, but by the one true and living God. The Church promotes this as the highest authority by which man should live and teaches this through its ministries.

The Church itself carries out this mission by conducting two services every Sunday morning and evening, as well as mid-week meetings for prayer and bible study along with various other meetings. The Church is broadcast live, it caters for everyone from the youth to the elderly, which are themselves a charitable benefit to the community and abroad.

The Church congregation have faithfully given, not only of their money but also their time. The number of people who lead, support and volunteer to sustain the Church and its subsequent ministries is, and continues to be incredible.

Not only is their giving, the central source of sustaining the Church and its growth, the people give of their time to look after youth activities, car parking, cleaning, playing of instruments, worship, morning crèche, sound desk, preparing for mission outreach, going door to door and witnessing the gospel.

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

Achievements and performance

The Church continues to grow and has seen a steady increase from the previous financial year. The church building at 33-35 Mill Street Gilford was utilised as a Charity Shop. However, the decision was taken to close the shop and use the building for mid-week meetings and youth ministries.

The Church online ministry is streamed live every Sunday, both services, on Social Media platforms as well as YouTube. The growth in numbers has also seen sustained growth, being watched from all corners of the United Kingdom and Ireland. Globally the Church reaches the USA, Canada, Australia, mainland Europe and India.

Over the financial reporting year attendances have been strong, with the Word of God preached faithfully, with many coming to a saving faith in Christ. The Church also had several Baptismal Services throughout the year, with 28 undergoing to the ordinance of 'believer's baptism' as outlined in the Scriptures. Further, due to the ongoing growth the Church publicly received new members into fellowship, to add to the existing 285.

CHRIST ENCOUNTERS TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Events and church activities undertaken during the year included:-

- Embrace Socials Youth, on the Last Sunday of every month after the evening church meeting. This accommodates up to 200+ young people from many denominations in the local area, not just CET
- Women's Fellowship second Tuesday every month
- Men's Fellowship last Tuesday every month
- Little Ones Pre-School every Thursday
- CET Youth last Sunday in every month, with approx. 50 young people aged 11+
- CET Children's Church every Sunday morning, with approx. 45 children aged 4 - 11
- Golden Years Senior meeting. Dinner and meeting
- Taking children's meeting in Gilford primary school and supplying books
- Flower arranging by Handfuls of Purpose A ministry the Church uses to reach those in need
- Food distribution and practical help (helping people in need with furniture/ decorating)
- Grief share – This runs over a six-week period, when the need arises
- Several Gospel mission events at Craigavon, Portadown and Lurgan.

Financial review

The charity's financial results are set out in detail on pages 7-11.

There is an overall surplus of funds for the year of £182,351 (2023 - £162,138) which accumulate as unrestricted funds.

Reserves

Christ Encounters Tabernacle aims to retain sufficient reserves to meet its expected future expenditure requirements, as well as future capital projects.

Structure, governance and management

The charity was registered with the Charity Commission for Northern Ireland on 17 May 2021.

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

Al Steele
K Davidson
G McMurray
DJ Proctor

Organisation

The day to day running of the charity is overseen by the trustees. The trustees have the power to elect elders and positions of responsibility within the Church. G Alcorn holds the position of treasurer and G McMurray of Assistant Pastor.

Principal address:
39 Hunters Hill Road
Gilford
Co Armagh
BT63 6AH

Charity Registration No: NIC107861

The trustees' report was approved by the Board of Trustees.



Al Steele

Trustee

Date: 22/12/24

Christ Encounters Tabernacle

Northern Ireland - Charity number 107861

Annual return

CHRIST ENCOUNTERS TABERNACLE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CHRIST ENCOUNTERS TABERNACLE

I report to the trustees on my examination of the financial statements of Christ Encounters Tabernacle (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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; and
- 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 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:

- that accounting records were not kept in accordance with section 63 of the Charities Act
- that the accounts do not accord with those accounting records
- that the accounts do not comply with the accounting requirements of the Charities Act
- 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.



CM McCarter FCA

GMcG PORTADOWN
17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

Date: 23 December 2024

Christ Encounters Tabernacle

Northern Ireland - Charity number 107861

Accounts

Charity registration number NIC107861

CHRIST ENCOUNTERS TABERNACLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CHRIST ENCOUNTERS TABERNACLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Al Steele K Davidson G McMurray DJ Proctor
Charity number	NIC107861
Principal address	39 Hunters Hill Road Gilford Co Armagh BT63 6AH
Independent examiner	GMcG Portadown 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS

CHRIST ENCOUNTERS TABERNACLE

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

CHRIST ENCOUNTERS TABERNACLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Church remains steadfast in its objective of proclaiming the Christian faith, by sharing the gospel of Jesus Christ, as set out in the Word of God. The Church stands on the principal, that the Word of God is inspired, not driven by man, but by the one true and living God. The Church promotes this as the highest authority by which man should live and teaches this through its ministries.

The Church itself carries out this mission by conducting two services every Sunday morning and evening, as well as mid-week meetings for prayer and bible study along with various other meetings. The Church is broadcast live, it caters for everyone from the youth to the elderly, which are themselves a charitable benefit to the community and abroad.

The Church has grown significantly, firstly from its conception, then secondly through to the "post-Covid" era. The Church Building in Gilford was considered too small to re-open for the number of people who started to attend after their Churches closed or reduced their services in the wake of COVID. The Church congregation have faithfully given, not only of their money but also their time. The number of people who lead, support and volunteer to sustain the Church and its subsequent ministry's is, and continues to be, incredible.

Not only is their giving, the central source of sustaining the Church and its growth, the people give of their time to look after youth activities, car parking, cleaning, playing of instruments, worship, morning crèche, sound desk, preparing for mission outreach, going door to door and witnessing the gospel.

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

Achievements and performance

The Church has sustained a period of growth post COVID. The Church's original building remains at 33 – 35 Mill Street, Gilford. During the early part of 2021 the Church relocated to 39 Hunters Hill Road, Gilford to a purpose-built Marquee to better assist with the growth in numbers as well as allowing for space to adequately comply with social distancing standards, for those who required it. The Church in Gilford had a capacity of 120, whereas the marquee allowed for 300+ worshippers to gather safely.

The Church decided to utilise the vacant building at 33 – 35 Mill Street, Gilford to open a Charity Shop. The trustees felt that there was a need in the Gilford community driven by the effects of a) post COVID and b) the cost-of-living crisis. The Charity Shop officially opened 18th July 2022, with early signs that the shop was very much welcomed and needed. The shop opened 5 days per week from 10:00 to 16:30, Tuesday to Saturday. This is to be reviewed every six months to determine the benefit and viability.

The Trustees have several church ministries that may need to be re-located in the coming months, which will also potentially impact the Charity Shop and the need thereof.

The Church online ministry is streamed live every Sunday, both services, on Social Media platforms as well as YouTube. The growth in numbers has also seen sustained growth, being watched from all corners of the United Kingdom and Ireland. Globally the Church reaches the USA, Canada, Australia, mainland Europe and India.

Over the financial reporting year attendances have been strong, with the Word of God preached faithfully, with many coming to a saving faith in Christ. The Church also had a Baptismal Service on Sunday 13th June 2022, with 19 undergoing to the ordinance of 'believer's baptism' as outlined in the Scriptures. Further, due to the ongoing growth the Church publicly received 35 new members into fellowship, to add to the existing 250.

CHRIST ENCOUNTERS TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Events and church activities undertaken during the year included:-

- Embrace Socials Youth, on the Last Sunday of every month after the evening church meeting. This accommodates up to 200+ young people from many denominations in the local area, not just CET
- Rusty Thomas visited for a Mission which started in early April 2022, which ran for 3 nights.
- Women's Fellowship second Tuesday every month
- Men's Fellowship last Tuesday every month
- Little Ones Pre-School every Thursday
- CET Youth last Sunday in every month, with approx. 50 young people aged 11+
- CET Children's Church every Sunday morning, with approx. 45 children aged 4 - 11
- Olden Years Senior meeting. Dinner and meeting
- Pop up food bank in CET Charity Shop as well as Gilford Primary School
- Taking children's meeting in Gilford primary school and supplying books
- Flower arranging by Handfuls of Purpose A ministry the Church uses to reach those in need
- Food distribution and practical help (helping people in need with furniture/ decorating)
- Grief share – This runs over a six-week period, when the need arises

Financial review

The charity's financial results are set out in detail on pages 7-11.

There is an overall surplus of funds for the year of £162,138 which accumulate as unrestricted funds.

Balances introduced included a bank balance amounting to £208,664 and fixed assets amounting to £143,505.

Reserves

Christ Encounters Tabernacle aims to retain sufficient reserves to meet its expected future expenditure requirements, as well as future capital projects.

Structure, governance and management

The charity was registered with the Charity Commission for Northern Ireland on 17 May 2021.

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

Al Steele
K Davidson
G McMurray
DJ Proctor


Organisation

The day to day running of the charity is overseen by the trustees. The trustees have the power to elect elders and positions of responsibility within the Church. G Alcorn holds the position of treasurer and G McMurray of Assistant Pastor.

Principal address:
39 Hunters Hill Road
Gilford
Co Armagh
BT63 6AH

Charity Registration No: NIC107861
Mr Brian Steele

The trustees' report was approved by the Board of Trustees.


.....

Al Steele
Trustee

Date: 28/01/24

CHRIST ENCOUNTERS TABERNACLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHRIST ENCOUNTERS TABERNACLE

I report to the trustees on my examination of the financial statements of Christ Encounters Tabernacle (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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; and
- 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 included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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- that the accounts do not accord with those accounting records
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- 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.



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Portadown
Craigavon
Co Armagh
BT62 3PB

Date: 29 January 2024

- 3 -

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CHRIST ENCOUNTERS TABERNACLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £
<u>Income and endowments from:</u>		
Donations and legacies	2	178,661
Charitable activities	3	23,759
Investments	4	587
Other income	5	55,927
		<hr/>
Total income		258,934
		<hr/>
<u>Expenditure on:</u>		
Charitable activities	6	96,796
		<hr/>
Net income for the year/ Net movement in funds		162,138
		<hr/>
Fund balances at 1 April 2022		-
Balances introduced		352,169
		<hr/>
Fund balances at 31 March 2023		514,307
		<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

CHRIST ENCOUNTERS TABERNACLE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023	
		£	£
Fixed assets			
Tangible assets	10		138,804
Current assets			
Debtors	11	41	
Cash at bank and in hand		377,162	
		<u>377,203</u>	
Creditors: amounts falling due within one year	12	(1,700)	
Net current assets			<u>375,503</u>
Total assets less current liabilities			<u>514,307</u>
Income funds			
Unrestricted funds			<u>514,307</u>
			<u>514,307</u>

The financial statements were approved by the trustees on 27/01/24



AI Steele
Trustee

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Christ Encounters Tabernacle is a charity, registered with the Charity Commission in Northern Ireland. Its principal address is 39 Hunters Hill Road, Gilford, Co Armagh, BT63 6AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies 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 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.

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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:

Land and buildings	No depreciation
Fixtures and fittings	20% reducing balance

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

1.7 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 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.

1.9 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.

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

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.

1.10 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 Donations and legacies

	Unrestricted funds
	2023 £
Donations and gifts	178,661

3 Charitable activities

	Unrestricted funds
	2023 £
Charity shop sales	23,759

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

**Unrestricted
funds**

**2023
£**

Interest receivable 587

5 Other income

**Unrestricted
funds**

**2023
£**

Gift Aid recovered 55,927

6 Charitable activities

**Unrestricted
funds**

**2023
£**

Utilities 9,543

Repairs 4,924

Computers, IT and licenses 1,384

Printing and stationery 4,167

Telephone 956

Fuel and travelling 115

Charity shop wages 19,792

Payments to Pastor 34,749

Ministry and outreach 9,175

Depreciation 4,701

Sundry 966

90,472

Share of support costs (see note 7) 4,624

Share of governance costs (see note 7) 1,700

96,796

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs £	Governance costs £	2023 £
Bank charges	763	-	763
Payments to Pastor	3,861	-	3,861
Accountancy	-	1,700	1,700
	<u>4,624</u>	<u>1,700</u>	<u>6,324</u>
Analysed between Charitable activities	<u>4,624</u>	<u>1,700</u>	<u>6,324</u>

Sales within charitable activities

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

2023 Number
<u>1</u>

10 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
Additions	120,000	23,505	143,505
At 31 March 2023	<u>120,000</u>	<u>23,505</u>	<u>143,505</u>
Depreciation and impairment			
Depreciation charged in the year	-	4,701	4,701
At 31 March 2023	<u>-</u>	<u>4,701</u>	<u>4,701</u>
Carrying amount			
At 31 March 2023	<u>120,000</u>	<u>18,804</u>	<u>138,804</u>

CHRIST ENCOUNTERS TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Debtors	2023
Amounts falling due within one year:	£
Prepayments and accrued income	41
	<u>41</u>

12 Creditors: amounts falling due within one year	2023
	£
Accruals and deferred income	1,700
	<u>1,700</u>

13 Related party transactions

Mr K Davidson, a trustee, received payment for services in the year totalling £38,610. Mr Davidson and his family also received a gift from the charity of £950.

During the year the trustees, as church members, made donations to the charity by way of general church offerings.

Christ Encounters Tabernacle

Northern Ireland - Charity number 107861

Annual report

CHRIST ENCOUNTERS TABERNACLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Church remains steadfast in its objective of proclaiming the Christian faith, by sharing the gospel of Jesus Christ, as set out in the Word of God. The Church stands on the principal, that the Word of God is inspired, not driven by man, but by the one true and living God. The Church promotes this as the highest authority by which man should live and teaches this through its ministries.

The Church itself carries out this mission by conducting two services every Sunday morning and evening, as well as mid-week meetings for prayer and bible study along with various other meetings. The Church is broadcast live, it caters for everyone from the youth to the elderly, which are themselves a charitable benefit to the community and abroad.

The Church has grown significantly, firstly from its conception, then secondly through to the "post-Covid" era. The Church Building in Gilford was considered too small to re-open for the number of people who started to attend after their Churches closed or reduced their services in the wake of COVID. The Church congregation have faithfully given, not only of their money but also their time. The number of people who lead, support and volunteer to sustain the Church and its subsequent ministry's is, and continues to be, incredible.

Not only is their giving, the central source of sustaining the Church and its growth, the people give of their time to look after youth activities, car parking, cleaning, playing of instruments, worship, morning crèche, sound desk, preparing for mission outreach, going door to door and witnessing the gospel.

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

Achievements and performance

The Church has sustained a period of growth post COVID. The Church's original building remains at 33 – 35 Mill Street, Gilford. During the early part of 2021 the Church relocated to 39 Hunters Hill Road, Gilford to a purpose-built Marquee to better assist with the growth in numbers as well as allowing for space to adequately comply with social distancing standards, for those who required it. The Church in Gilford had a capacity of 120, whereas the marquee allowed for 300+ worshippers to gather safely.

The Church decided to utilise the vacant building at 33 – 35 Mill Street, Gilford to open a Charity Shop. The trustees felt that there was a need in the Gilford community driven by the effects of a) post COVID and b) the cost-of-living crisis. The Charity Shop officially opened 18th July 2022, with early signs that the shop was very much welcomed and needed. The shop opened 5 days per week from 10:00 to 16:30, Tuesday to Saturday. This is to be reviewed every six months to determine the benefit and viability.

The Trustees have several church ministries that may need to be re-located in the coming months, which will also potentially impact the Charity Shop and the need thereof.

The Church online ministry is streamed live every Sunday, both services, on Social Media platforms as well as YouTube. The growth in numbers has also seen sustained growth, being watched from all corners of the United Kingdom and Ireland. Globally the Church reaches the USA, Canada, Australia, mainland Europe and India.

Over the financial reporting year attendances have been strong, with the Word of God preached faithfully, with many coming to a saving faith in Christ. The Church also had a Baptismal Service on Sunday 13th June 2022, with 19 undergoing to the ordinance of 'believer's baptism' as outlined in the Scriptures. Further, due to the ongoing growth the Church publicly received 35 new members into fellowship, to add to the existing 250.

CHRIST ENCOUNTERS TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Events and church activities undertaken during the year included:-

- Embrace Socials Youth, on the Last Sunday of every month after the evening church meeting. This accommodates up to 200+ young people from many denominations in the local area, not just CET
- Rusty Thomas visited for a Mission which started in early April 2022, which ran for 3 nights.
- Women's Fellowship second Tuesday every month
- Men's Fellowship last Tuesday every month
- Little Ones Pre-School every Thursday
- CET Youth last Sunday in every month, with approx. 50 young people aged 11+
- CET Children's Church every Sunday morning, with approx. 45 children aged 4 - 11
- Olden Years Senior meeting. Dinner and meeting
- Pop up food bank in CET Charity Shop as well as Gilford Primary School
- Taking children's meeting in Gilford primary school and supplying books
- Flower arranging by Handfuls of Purpose A ministry the Church uses to reach those in need
- Food distribution and practical help (helping people in need with furniture/ decorating)
- Grief share – This runs over a six-week period, when the need arises

Financial review

The charity's financial results are set out in detail on pages 7-11.

There is an overall surplus of funds for the year of £162,138 which accumulate as unrestricted funds.

Balances introduced included a bank balance amounting to £208,664 and fixed assets amounting to £143,505.

Reserves

Christ Encounters Tabernacle aims to retain sufficient reserves to meet its expected future expenditure requirements, as well as future capital projects.

Structure, governance and management

The charity was registered with the Charity Commission for Northern Ireland on 17 May 2021.

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

Al Steele
K Davidson
G McMurray
DJ Proctor


Organisation

The day to day running of the charity is overseen by the trustees. The trustees have the power to elect elders and positions of responsibility within the Church. G Alcorn holds the position of treasurer and G McMurray of Assistant Pastor.

Principal address:
39 Hunters Hill Road
Gilford
Co Armagh
BT63 6AH

Charity Registration No: NIC107861
Mr Brian Steele

The trustees' report was approved by the Board of Trustees.


.....

Al Steele
Trustee

Date: 28/01/24

Christ Encounters Tabernacle

Northern Ireland - Charity number 107861

Annual return

CHRIST ENCOUNTERS TABERNACLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHRIST ENCOUNTERS TABERNACLE

I report to the trustees on my examination of the financial statements of Christ Encounters Tabernacle (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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; and
- 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 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:

- that accounting records were not kept in accordance with section 63 of the Charities Act
- that the accounts do not accord with those accounting records
- that the accounts do not comply with the accounting requirements of the Charities Act
- 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.



CM McCarter FCA

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17 Mandeville Street
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Date: 29 January 2024

- 3 -

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