

# New Ground Ireland Limited

Northern Ireland · Charity number 107975

## Details

Status	Received
Company number	<a href="#">645354</a>
Registered	2021-05-14
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	6 The Meadows Portadown Craigavon BT62 1aj BT62 1AJ
Phone	07787376094

## Activities

**Purposes:** 4. The charity's objects ('Objects') are specifically restricted to the following: (1) The advancement of religion in promoting the faith of Jesus Christ and spread of His principles as those found in the scriptures (2) To provide a building and facilities for those wishing to attend public worship or any other meetings in relation to the advancement of religion as those deemed by the directors of New Ground Ireland Limited. (3) For the prevention or relief of those in need particular by making available any additional funds to support other charities and missionaries.

**What the charity does:** The advancement of religion

**How the charity works:** Religious activities

**Who the charity helps:** General public

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£2,520	£6,714	£0	0

## Trustees

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Name	Role	Appointed
David Legge		
Karen Oliver		
Mr Andrew Murdock		

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**New Ground Ireland Limited**

Northern Ireland - Charity number 107975

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# Accounts

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Company registration number: NI645354

Charity registration number: 107975

## New Ground Ireland Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2025

Thomas Oliver and Associates Limited  
Certified Public Accountant  
1 Moygashel Mills Park  
Dungannon  
Co Tyrone  
BT71 7DH

# New Ground Ireland Limited

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## **New Ground Ireland Limited**

### **Reference and Administrative Details**

<b>Charity Registration Number</b>	107975
<b>Company Registration Number</b>	NI645354
<b>Registered Office</b>	The charity is incorporated in Northern Ireland. 6 The Meadows Annaghmore Portadown BT62 1AJ
<b>Accountants</b>	Thomas Oliver and Associates Limited Certified Public Accountant 1 Moygashel Mills Park Dungannon Co Tyrone BT71 7DH

## New Ground Ireland Limited

### Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2025.

#### **Objectives and activities**

##### *Public benefit*

The principal activities remain those of fund raising for religious and charitable purposes and focused on four key areas of Ministry:

##### Disciple Making

The primary ministry of New Ground Ireland is to make disciples of Jesus who will also become disciple makers.

Journeying one-on-one with people and training them to lead discovery groups where some key contacts live.

##### Training

We have continued developing our friendships with partners in South Africa and USA. Another partnership has been developing with Forge Ireland, an organisation which provides training for pioneers. It has been very encouraging to see trainees begin to pursue their dreams and fulfil their purpose in various projects and pioneering initiatives

##### Pioneering Outreach Ministry

Our friendships continued with many throughout Ireland during this period. However, while training will be provided to churches and individuals through Ireland, our focus will be in Mid-Ulster.

Also, we have begun to actively explore a pioneering base in Mid-Ulster. We intend to pursue this further as we consider specific steps.

##### Fund Raising

During this period we have been building relationships with individuals, Charitable Trusts, churches and some businesses who have a desire to help finance our ministry.

We have found this to be increasingly challenging.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Karen Oliver
	Mr Andrew Murdock
	Mr David Legge

# New Ground Ireland Limited

## Trustees' Report

### Structure, governance and management

#### *Organisational structure*

The charitable company is a company limited by guarantee, not having share capital.

The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of New Ground Ireland Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 19 January 2026 and signed on its behalf by:



Mrs Karen Oliver  
Trustee

## New Ground Ireland Limited

### Independent Examiner's Report to the trustees of New Ground Ireland Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of New Ground Ireland Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the accounts of New Ground Ireland Limited are not required to be audited under section 65 of Charities Act (Northern) Ireland 2008 and that an independent examination is needed. It is my responsibility to:-

- examine the accounts under section 65 of the Charities Act
- to 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
- to state whether particular matters have come to my attention

#### **Basis of Independent Examiners' 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.

An 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 the trustees concerning any such matters.. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. That accounting records were not kept in respect of New Ground Ireland Limited as required by section 63 of the Charities Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

**New Ground Ireland Limited**

**Independent Examiner's Report to the trustees of New Ground Ireland Limited ('the Company')**

**Independent Examiner's Statement**

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



Thomas Oliver and Associates Limited  
Certified Public Accountants

19 January 2026

## New Ground Ireland Limited

### Statement of Financial Activities for the Year Ended 30 April 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	2,520	2,520
Total income		2,520	2,520
<b>Expenditure on:</b>			
Raising funds	4	(3,600)	(3,600)
Charitable activities	5	(610)	(610)
Other expenditure	6	(2,504)	(2,504)
Total expenditure		(6,714)	(6,714)
Net expenditure		(4,194)	(4,194)
Net movement in funds		(4,194)	(4,194)
<b>Reconciliation of funds</b>			
Total funds brought forward		10,875	10,875
Total funds carried forward	14	6,681	6,681
	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	7,260	7,260
Total income		7,260	7,260
<b>Expenditure on:</b>			
Raising funds	4	(3,550)	(3,550)
Charitable activities	5	(533)	(533)
Other expenditure	6	(3,622)	(3,622)
Total expenditure		(7,705)	(7,705)
Net expenditure		(445)	(445)
Net movement in funds		(445)	(445)
<b>Reconciliation of funds</b>			
Total funds brought forward		11,328	11,328
Total funds carried forward	14	10,883	10,883

The notes on pages 9 to 15 form an integral part of these financial statements.

**New Ground Ireland Limited**

**Statement of Financial Activities for the Year Ended 30 April 2025  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and  
Losses)**

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 14.

New Ground Ireland Limited

(Registration number: NI645354)  
Balance Sheet as at 30 April 2025


	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	5,346	6,817
<b>Current assets</b>			
Cash at bank and in hand	12	2,326	4,480
<b>Creditors: Amounts falling due within one year</b>	13	<u>(991)</u>	<u>(414)</u>
<b>Net current assets</b>		<u>1,335</u>	<u>4,066</u>
<b>Net assets</b>		<u>6,681</u>	<u>10,883</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>6,681</u>	<u>10,883</u>
<b>Total funds</b>	14	<u>6,681</u>	<u>10,883</u>

For the financial year ending 30 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 19 January 2026 and signed on their behalf by:

  
.....  
Mrs Karen Oliver  
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

## New Ground Ireland Limited

### Notes to the Financial Statements for the Year Ended 30 April 2025

#### 1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

6 The Meadows  
Annaghmore  
Portadown  
BT62 1AJ

These financial statements were authorised for issue by the trustees on 19 January 2026.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

New Ground Ireland Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

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

## New Ground Ireland Limited

### Notes to the Financial Statements for the Year Ended 30 April 2025

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## New Ground Ireland Limited

### Notes to the Financial Statements for the Year Ended 30 April 2025

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

### 3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals/charitable trusts	2,520	2,520
<b>Total for 2025</b>	<b>2,520</b>	<b>2,520</b>
<b>Total for 2024</b>	<b>7,260</b>	<b>7,260</b>

## New Ground Ireland Limited

### Notes to the Financial Statements for the Year Ended 30 April 2025

#### 4 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Other direct costs of generating voluntary income		3,600	3,600
<b>Total for 2025</b>		3,600	3,600
<b>Total for 2024</b>		3,550	3,550

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	610	610
<b>Total for 2024</b>		533	533

In addition to the expenditure analysed above, there are also governance costs of £610 (2024 - £533) which relate directly to charitable activities. See note 7 for further details.

#### 6 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		1,474	1,474
Other resources expended		1,030	1,030
<b>Total for 2025</b>		2,504	2,504
<b>Total for 2024</b>		3,622	3,622

**New Ground Ireland Limited**

**Notes to the Financial Statements for the Year Ended 30 April 2025**

**7 Analysis of governance and support costs**

**Governance costs**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Independent examiner fees		
Examination of the financial statements	576	576
Other governance costs	<u>34</u>	<u>34</u>
<b>Total for 2025</b>	<u><u>610</u></u>	<u><u>610</u></u>
<b>Total for 2024</b>	<u><u>533</u></u>	<u><u>533</u></u>

**8 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

**9 Independent examiner's remuneration**

	<b>2025 £</b>	<b>2024 £</b>
Examination of the financial statements	<u><u>576</u></u>	<u><u>498</u></u>

**10 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

## New Ground Ireland Limited

### Notes to the Financial Statements for the Year Ended 30 April 2025

#### 11 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 May 2024	9,365	9,365
At 30 April 2025	<u>9,365</u>	<u>9,365</u>
<b>Depreciation</b>		
At 1 May 2024	2,546	2,546
Charge for the year	<u>1,473</u>	<u>1,473</u>
At 30 April 2025	<u>4,019</u>	<u>4,019</u>
<b>Net book value</b>		
At 30 April 2025	<u>5,346</u>	<u>5,346</u>
At 30 April 2024	<u>6,819</u>	<u>6,819</u>

#### 12 Cash and cash equivalents

	<b>2025 £</b>	<b>2024 £</b>
Cash at bank	<u>2,326</u>	<u>4,480</u>

#### 13 Creditors: amounts falling due within one year

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	541	-
Accruals	<u>450</u>	<u>414</u>
	<u>991</u>	<u>414</u>

**New Ground Ireland Limited**

**Notes to the Financial Statements for the Year Ended 30 April 2025**

**14 Funds**

	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Balance at 30 April 2025 £
<b>Unrestricted funds</b>				
General	<u>10,875</u>	<u>2,520</u>	<u>(6,714)</u>	<u>6,681</u>
	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
<b>Unrestricted funds</b>				
General	<u>11,328</u>	<u>7,260</u>	<u>(7,705)</u>	<u>10,883</u>

**15 Analysis of net funds**

	At 1 May 2024 £	Financing cash flows £	At 30 April 2025 £
Cash at bank and in hand	<u>4,480</u>	<u>(2,144)</u>	<u>2,336</u>
Net debt	<u>4,480</u>	<u>(2,144)</u>	<u>2,336</u>
	At 1 May 2023 £	Financing cash flows £	At 30 April 2024 £
Cash at bank and in hand	<u>5,454</u>	<u>(974)</u>	<u>4,480</u>
Net debt	<u>5,454</u>	<u>(974)</u>	<u>4,480</u>

**16 Related party transactions**

There were no related party transactions in the year.

**New Ground Ireland Limited**

**Statement of Financial Activities by fund for the Year Ended 30 April 2025**

**Unrestricted Funds**

	<b>Total Unrestricted Funds 2025 £</b>	<b>Total Unrestricted Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	<u>2,520</u>	<u>7,260</u>
Total income	<u>2,520</u>	<u>7,260</u>
<b>Expenditure on:</b>		
Raising funds	(3,600)	(3,550)
Charitable activities	(610)	(533)
Other expenditure	<u>(2,504)</u>	<u>(3,622)</u>
Total expenditure	<u>(6,714)</u>	<u>(7,705)</u>
Net expenditure	<u>(4,194)</u>	<u>(445)</u>
Net movement in funds	(4,194)	(445)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>10,875</u>	<u>11,328</u>
Total funds carried forward	<u><u>6,681</u></u>	<u><u>10,883</u></u>

**New Ground Ireland Limited**

Northern Ireland - Charity number 107975

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# Accounts

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Company registration number: NI621658

Charity registration number: 101274

# South and East Tyrone Welfare Support

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Thomas Oliver and Associates Limited  
Certified Public Accountant  
1 Moygashel Mills Park  
Dungannon  
Co Tyrone  
BT71 7DH

# South and East Tyrone Welfare Support

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## **South and East Tyrone Welfare Support**

### **Reference and Administrative Details**

<b>Secretary</b>	Moira McLain
<b>Charity Registration Number</b>	101274
<b>Company Registration Number</b>	NI621658
<b>Registered Office</b>	51 Main Street Moygashel Dungannon Co Tyrone BT71 7QU
<b>Independent Examiner</b>	Thomas Oliver and Associates Limited Certified Public Accountant 1 Moygashel Mills Park Dungannon Co Tyrone BT71 7DH

# South and East Tyrone Welfare Support

## Trustee' Report

The trustee, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

### Objectives and activities

Our activities are of public benefit as we provide welfare support and financial support to individuals who are suffering loss and who are suffering psychologically and financially. We strive to work with an under-represented group and have developed a range of initiatives which support such affected individuals which leads to increased social inclusion and increased involvement in the community. We promote and hold activities such as counselling, stress management etc to encourage individuals to improve their general health and wellbeing which facilitates victims or survivors to become happier, healthier and more fulfilled citizens.

We also operate a befriending service which will encourage individuals who are house-bound, ill and who are isolated to still be active within the community and to remain an integral part of the community. We actively seek to improve the lives of individuals who have been injured or bereaved through no fault of their own. We help to rebuild self worth and self esteem among victims and survivors. Further benefits are that financial and economic deprivation is reduced for the beneficiaries through access to advice services and other interventions.

Victims can be empowered through increased education and increased awareness of the active role they can play within mainstream society. This in turn leads to a strong community spirit and the empowerment of the victims/survivors to lead active and healthy lives. A core aspect of the work of the organisation is the furtherance of human rights of the innocent victims and survivors of terrorism and other 'Trouble related violence'. The organisation pursues opportunities to have issues raised through various strata ensuring that policy is developed in accordance with the needs of those to which it primarily effects promoting more equality and reconciliation and ensuring that a historically marginalised group of victims/survivors are supported in having their rights represented and furthered, thus reducing social inequalities. This also has benefits to the wider community in furtherance of a more peaceful and more cohesive society.

These benefits are demonstrated through obtaining evaluation forms for all activities and also asking some participants to feedback to committee meetings orally on both the positive and negative aspects of any activity so that we can use the feedback to plan future events and ensure they meet the needs of the beneficiaries.

There is no harm flowing from our purposes and we mitigate the possibility of harm by ensuring that appropriate signposting takes place to professionally trained counsellors and advisors on specific areas such as welfare to ensure that the advice and guidance received is appropriate and beneficial. The charity's beneficiaries are primarily ex-servicemen, who were affected as a result of terrorism and troubles in Northern Ireland, and member organisations representing the interests of these individuals but are also the wider public by creating more public awareness of the issues facing such individuals. The only potential private benefit flowing from this purpose is that the trustees can benefit as a beneficiary but would benefit in the same way as any other beneficiary would not get any preferential treatment. This is incidental in furthering the overall purpose and only applicable if they fall within the class of beneficiaries.

# South and East Tyrone Welfare Support

## Trustee' Report

### *Objectives, strategies and activities*

#### **Significant activities**

SETWS Ltd promotes and empowers victims affected as a result of terrorism. SETWS provides help in order to build capacity, support and friendship in meeting their individuals and organisation's aims. SETWS Ltd are voluntary and promote the passage of important information throughout the member groups on issues such as opportunities, benefits, training and will look to provide events and activities in the interests of the member groups. We further seek to identify the needs of the local area and where possible respond with positive action to address these needs. We provide social welfare services and the provision of welfare rights advice and information and refer to those in need of professional assistance to the relevant agencies.

SETWS promote and carry out, or assist in promoting and carrying out research, surveys and investigations and publish the useful results thereof; Organise or assist in organising meetings, lectures, classes and exhibitions, and publish or assist in publishing reports periodicals, recordings, book or other documents or information; Facilitate the recruitment and training of volunteers for member organisations with relevant skills to carry out the objectives of SETWS; Employ, and pay any person or persons, not being a member of the Committee, to supervise, organise and carry out the work of SETWS Ltd and make all reasonable and necessary provision for the payment of remuneration to employees.

We promote and organise cooperation in the achievements of the above objects and to that end. To work in association with local authorities and voluntary organisations engaged in the furtherance of the above objects in the area of benefit. We establish or support any charitable trusts, associations or institutions formed for all or any of the above objects.

The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How:

Advice/advocacy/information

Arts

Community development

Counselling/support

Cultural

General charitable purposes

Grant making

Human rights/equality

Medical/health/sickness

Relief of poverty

Volunteer development

Welfare/benevolent

Who:-

Carers

Men

Mental health

Older people

Physical disabilities

Victim support

Volunteers

Women



# South and East Tyrone Welfare Support

## Trustee' Report

### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

### **Statement of trustee' responsibilities**

The trustee (who are also the directors of South and East Tyrone Welfare Support for the purposes of company law) are responsible for preparing the trustee' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustee to prepare financial statements for each financial year. Under company law the trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustee are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# South and East Tyrone Welfare Support

## Trustee' Report

The trustee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustee of the charity on 21 January 2025 and signed on its behalf by:

.....  
Maira McLain  
Company secretary and trustee

.....  
Mr Archibald Roleston  
Trustee

## **South and East Tyrone Welfare Support**

### **Independent Examiner's Report to the trustees of South and East Tyrone Welfare Support (‘the Company’)**

I report to the charity trustee on my examination of the accounts of the Company for the year ended 31 March 2024.

#### **Respective responsibilities of trustees and examiner**

As the charity’s trustee of South and East Tyrone Welfare Support (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the accounts of South and East Tyrone Welfare Support are not required to be audited under section 65 of Charities Act (Northern) Ireland 2008 and that an independent examination is needed. It is my responsibility to:-

- examine the accounts under section 65 of the Charities Act
- to 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
- to state whether particular matters have come to my attention

#### **Basis of Independent Examiners' 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.

An 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 the trustees concerning any such matters.. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. That accounting records were not kept in respect of South and East Tyrone Welfare Support as required by section 63 of the Charities Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

## **South and East Tyrone Welfare Support**

### **Independent Examiner's Report to the trustees of South and East Tyrone Welfare Support (the Company')**

#### **Independent Examiner's Statement**

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

.....  
Thomas Oliver and Associates Limited  
Certified Public Accountant

1 Moygashel Mills Park  
Dungannon  
Co Tyrone  
BT71 7DH

21 January 2025

## South and East Tyrone Welfare Support

### Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	87,156	87,156
Other income		3,614	3,614
Total income		90,770	90,770
<b>Expenditure on:</b>			
Raising funds		(78,169)	(78,169)
Charitable activities	4	(4,609)	(4,609)
Total expenditure		(82,778)	(82,778)
Net income		7,992	7,992
Net movement in funds		7,992	7,992
<b>Reconciliation of funds</b>			
Total funds brought forward		23,536	23,536
Total funds carried forward	16	31,528	31,528
		Unrestricted funds £	Total 2023 £
	Note		
<b>Income and Endowments from:</b>			
Donations and legacies	3	106,693	106,693
Other income		3,614	3,614
Total income		110,307	110,307
<b>Expenditure on:</b>			
Raising funds		(100,252)	(100,252)
Charitable activities	4	(4,488)	(4,488)
Total expenditure		(104,740)	(104,740)
Net income		5,567	5,567
Net movement in funds		5,567	5,567
<b>Reconciliation of funds</b>			
Total funds brought forward		17,969	17,969
Total funds carried forward	16	23,536	23,536

The notes on pages 13 to 19 form an integral part of these financial statements.

## **South and East Tyrone Welfare Support**

### **Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 16.

The notes on pages 13 to 19 form an integral part of these financial statements.

## South and East Tyrone Welfare Support

### (Registration number: NI621658) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	5,925	9,078
<b>Current assets</b>			
Debtors	12	61	59
Cash at bank and in hand	13	<u>38,486</u>	<u>24,108</u>
		38,547	24,167
<b>Creditors: Amounts falling due within one year</b>	14	<u>(12,944)</u>	<u>(9,709)</u>
<b>Net current assets</b>		<u>25,603</u>	<u>14,458</u>
<b>Net assets</b>		<u>31,528</u>	<u>23,536</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>31,528</u>	<u>23,536</u>
<b>Total funds</b>	16	<u>31,528</u>	<u>23,536</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 13 to 19 form an integral part of these financial statements.

**South and East Tyrone Welfare Support**

**(Registration number: NI621658)  
Balance Sheet as at 31 March 2024**

The financial statements on pages 9 to 19 were approved by the trustee, and authorised for issue on 21 January 2025 and signed on their behalf by:

.....  
Moirá McLain  
Company secretary and trustee

.....  
Mr Archibald Roleston  
Trustee

The notes on pages 13 to 19 form an integral part of these financial statements.

# South and East Tyrone Welfare Support

## Notes to the Financial Statements for the Year Ended 31 March 2024

### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustee is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

51 Main Street  
Moygashel  
Dungannon  
Co Tyrone  
BT71 7QU

These financial statements were authorised for issue by the trustee on 21 January 2025.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

South and East Tyrone Welfare Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

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

## **South and East Tyrone Welfare Support**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## South and East Tyrone Welfare Support

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustee discretion in furtherance of the objectives of the charity.

### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	73,170	73,170
Other income from donations and legacies	13,986	13,986
<b>Total for 2024</b>	<b>87,156</b>	<b>87,156</b>
<b>Total for 2023</b>	<b>106,693</b>	<b>106,693</b>

### 4 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Governance costs	5	4,609	4,609
<b>Total for 2023</b>		<b>4,488</b>	<b>4,488</b>

**Total  
expenditure  
£**

In addition to the expenditure analysed above, there are also governance costs of £4,609 (2023 - £4,488) which relate directly to charitable activities. See note 5 for further details.

## South and East Tyrone Welfare Support

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 5 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Independent examiner fees		
Examination of the financial statements	880	880
Depreciation, amortisation and other similar costs	3,729	3,729
<b>Total for 2024</b>	4,609	4,609
<b>Total for 2023</b>	4,488	4,488

#### 6 Net incoming/outgoing resources

Net incoming resources for the year include:

	<b>2024 £</b>	<b>2023 £</b>
Depreciation of fixed assets	3,729	3,614

#### 7 Trustee remuneration and expenses

#### 8 Staff costs

The aggregate payroll costs were as follows:

	<b>2024 £</b>	<b>2023 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	21,961	20,752
Pension costs	547	435
	22,508	21,187

No employee received emoluments of more than £60,000 during the year.

## South and East Tyrone Welfare Support

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>880</u>	<u>874</u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2023	26,277	26,277
Additions	<u>576</u>	<u>576</u>
At 31 March 2024	<u>26,853</u>	<u>26,853</u>
<b>Depreciation</b>		
At 1 April 2023	17,199	17,199
Charge for the year	<u>3,729</u>	<u>3,729</u>
At 31 March 2024	<u>20,928</u>	<u>20,928</u>
<b>Net book value</b>		
At 31 March 2024	<u>5,925</u>	<u>5,925</u>
At 31 March 2023	<u>9,078</u>	<u>9,078</u>

#### 12 Debtors

	2024 £	2023 £
Prepayments	<u>61</u>	<u>59</u>

#### 13 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>38,486</u>	<u>24,108</u>

## South and East Tyrone Welfare Support

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	446	-
Other creditors	6,398	1
Accruals	780	774
Deferred income	5,320	8,934
	12,944	9,709

#### 15 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2023 - £Nil).

#### 16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General	23,536	90,770	(82,778)	31,528
	17,969	110,307	(104,740)	23,536

## South and East Tyrone Welfare Support

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 17 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2024 £</b>
Tangible fixed assets	5,925	5,925
Current assets	38,547	38,547
Current liabilities	(12,944)	(12,944)
<b>Total net assets</b>	<b>31,528</b>	<b>31,528</b>
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2023 £</b>
Tangible fixed assets	9,078	9,078
Current assets	24,167	24,167
Current liabilities	(9,709)	(9,709)
<b>Total net assets</b>	<b>23,536</b>	<b>23,536</b>

#### 18 Analysis of net funds

	<b>At 1 April 2023 £</b>	<b>Financing cash flows £</b>	<b>At 31 March 2024 £</b>
Cash at bank and in hand	24,108	14,378	38,486
Net debt	24,108	14,378	38,486
	<b>At 1 April 2022 £</b>	<b>Financing cash flows £</b>	<b>At 31 March 2023 £</b>
Cash at bank and in hand	18,625	5,483	24,108
Net debt	18,625	5,483	24,108

#### 19 Related party transactions

There were no related party transactions for the year ended 31st March 2024

## South and East Tyrone Welfare Support

### Statement of Financial Activities by fund for the Year Ended 31 March 2024

#### Unrestricted Funds

	<b>Total Unrestricted Funds 2024 £</b>	<b>Total Unrestricted Funds 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	87,156	106,693
Other income	<u>3,614</u>	<u>3,614</u>
Total income	<u>90,770</u>	<u>110,307</u>
<b>Expenditure on:</b>		
Raising funds	(78,169)	(100,252)
Charitable activities	<u>(4,609)</u>	<u>(4,488)</u>
Total expenditure	<u>(82,778)</u>	<u>(104,740)</u>
Net income	<u>7,992</u>	<u>5,567</u>
Net movement in funds	7,992	5,567
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>23,536</u>	<u>17,969</u>
Total funds carried forward	<u><u>31,528</u></u>	<u><u>23,536</u></u>

## South and East Tyrone Welfare Support

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	87,156	106,693
Other income (analysed below)	<u>3,614</u>	<u>3,614</u>
Total income	<u>90,770</u>	<u>110,307</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(78,169)	(100,252)
Charitable activities (analysed below)	<u>(4,609)</u>	<u>(4,488)</u>
Total expenditure	<u>(82,778)</u>	<u>(104,740)</u>
Net income	<u>7,992</u>	<u>5,567</u>
Net movement in funds	7,992	5,567
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>23,536</u>	<u>17,969</u>
Total funds carried forward	<u><u>31,528</u></u>	<u><u>23,536</u></u>

This page does not form part of the statutory financial statements.

## South and East Tyrone Welfare Support

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b><i>Donations and legacies</i></b>		
Appeals and donations	73,170	87,513
Members fees and donations	13,986	19,180
	<u>87,156</u>	<u>106,693</u>
<b><i>Other income</i></b>		
Other income	3,614	3,614
	<u>3,614</u>	<u>3,614</u>
<b><i>Raising funds</i></b>		
Wages and salaries	(21,961)	(20,752)
Staff pensions (Other) - pension scheme 1	(547)	(435)
Rent	(7,000)	(7,000)
Light, heat and power	(1,689)	(2,370)
Insurance	(603)	(601)
Repairs and maintenance	-	(290)
Telephone and fax	(1,231)	(1,868)
Computer software and maintenance costs	(80)	-
Printing, postage and stationery	(1,796)	(1,288)
Charitable donations	(1,200)	-
Hire of other assets (Spot hire)	(400)	-
Sundry expenses	(200)	-
Befrienders' expenses	(7,426)	(6,383)
Respite	(3,822)	(20,519)
Health, wellness and development	(18,693)	(25,778)
Covid and social isolation	-	(11,956)
Committee travel	(1,522)	(724)
Travel - outing	(9,703)	-
Bank charges	(296)	(288)
	<u>(78,169)</u>	<u>(100,252)</u>
<b><i>Charitable activities</i></b>		
Accountancy fees	(880)	(874)
Depreciation of fixtures and fittings	(3,729)	(3,614)
	<u>(4,609)</u>	<u>(4,488)</u>

This page does not form part of the statutory financial statements.

**New Ground Ireland Limited**

Northern Ireland - Charity number 107975

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# Annual report

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# South and East Tyrone Welfare Support

## Trustee' Report

The trustee, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

### Objectives and activities

Our activities are of public benefit as we provide welfare support and financial support to individuals who are suffering loss and who are suffering psychologically and financially. We strive to work with an under-represented group and have developed a range of initiatives which support such affected individuals which leads to increased social inclusion and increased involvement in the community. We promote and hold activities such as counselling, stress management etc to encourage individuals to improve their general health and wellbeing which facilitates victims or survivors to become happier, healthier and more fulfilled citizens.

We also operate a befriending service which will encourage individuals who are house-bound, ill and who are isolated to still be active within the community and to remain an integral part of the community. We actively seek to improve the lives of individuals who have been injured or bereaved through no fault of their own. We help to rebuild self worth and self esteem among victims and survivors. Further benefits are that financial and economic deprivation is reduced for the beneficiaries through access to advice services and other interventions.

Victims can be empowered through increased education and increased awareness of the active role they can play within mainstream society. This in turn leads to a strong community spirit and the empowerment of the victims/survivors to lead active and healthy lives. A core aspect of the work of the organisation is the furtherance of human rights of the innocent victims and survivors of terrorism and other 'Trouble related violence'. The organisation pursues opportunities to have issues raised through various strata ensuring that policy is developed in accordance with the needs of those to which it primarily effects promoting more equality and reconciliation and ensuring that a historically marginalised group of victims/survivors are supported in having their rights represented and furthered, thus reducing social inequalities. This also has benefits to the wider community in furtherance of a more peaceful and more cohesive society.

These benefits are demonstrated through obtaining evaluation forms for all activities and also asking some participants to feedback to committee meetings orally on both the positive and negative aspects of any activity so that we can use the feedback to plan future events and ensure they meet the needs of the beneficiaries.

There is no harm flowing from our purposes and we mitigate the possibility of harm by ensuring that appropriate signposting takes place to professionally trained counsellors and advisors on specific areas such as welfare to ensure that the advice and guidance received is appropriate and beneficial. The charity's beneficiaries are primarily ex-servicemen, who were affected as a result of terrorism and troubles in Northern Ireland, and member organisations representing the interests of these individuals but are also the wider public by creating more public awareness of the issues facing such individuals. The only potential private benefit flowing from this purpose is that the trustees can benefit as a beneficiary but would benefit in the same way as any other beneficiary would not get any preferential treatment. This is incidental in furthering the overall purpose and only applicable if they fall within the class of beneficiaries.

# South and East Tyrone Welfare Support

## Trustee' Report

### *Objectives, strategies and activities*

#### Significant activities

SETWS Ltd promotes and empowers victims affected as a result of terrorism. SETWS provides help in order to build capacity, support and friendship in meeting their individuals and organisation's aims. SETWS Ltd are voluntary and promote the passage of important information throughout the member groups on issues such as opportunities, benefits, training and will look to provide events and activities in the interests of the member groups. We further seek to identify the needs of the local area and where possible respond with positive action to address these needs. We provide social welfare services and the provision of welfare rights advice and information and refer to those in need of professional assistance to the relevant agencies.

SETWS promote and carry out, or assist in promoting and carrying out research, surveys and investigations and publish the useful results thereof: Organise or assist in organising meetings, lectures, classes and exhibitions, and publish or assist in publishing reports periodicals, recordings, book or other documents or information; Facilitate the recruitment and training of volunteers for member organisations with relevant skills to carry out the objectives of SETWS; Employ, and pay any person or persons, not being a member of the Committee, to supervise, organise and carry out the work of SETWS Ltd and make all reasonable and necessary provision for the payment of remuneration to employees.

We promote and organise cooperation in the achievements of the above objects and to that end. To work in association with local authorities and voluntary organisations engaged in the furtherance of the above objects in the area of benefit. We establish or support any charitable trusts, associations or institutions formed for all or any of the above objects.

The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How:

Advice/advocacy/information

Arts

Community development

Counselling/support

Cultural

General charitable purposes

Grant making

Human rights/equality

Medical/health/sickness

Relief of poverty

Volunteer development

Welfare/benevolent

Who:-

Carers

Men

Mental health

Older people

Physical disabilities

Victim support

Volunteers

Women

## South and East Tyrone Welfare Support

### Trustee' Report

#### *Public benefit*

The objects for which the Charity is established ("the objects) are

- a) to provide support, assistance and information directly or indirectly to ex service persons and member organisations in South and East Tyrone affected by terrorism
- b) to further and build awareness to the needs of ex service persons and associated member organisations in South and East Tyrone, in relation to education and research
- c) to promote and influence effective care, social support, welfare involvement and support for ex service persons and member organisations in South and East Tyrone affected by terrorism.

In these Article. "people affected by terrorism" include individuals who have served in the Security Forces, their cares, families, and any associated organisations directly or indirectly affected by terrorism

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustee:

- Moira McLain
- Eileen Roleston Webb (appointed 22 October 2024)
- Mr Norman Thom (appointed 22 October 2024)
- Mr Samuel Moore (appointed 22 October 2024)
- Mr Archibald Roleston

Secretary: Moira McLain

#### **Structure, governance and management**

##### **Financial instruments**

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustee, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

## South and East Tyrone Welfare Support

### Trustee' Report

#### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

#### **Statement of trustee' responsibilities**

The trustee (who are also the directors of South and East Tyrone Welfare Support for the purposes of company law) are responsible for preparing the trustee' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustee to prepare financial statements for each financial year. Under company law the trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustee are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## South and East Tyrone Welfare Support

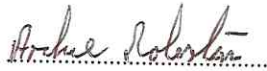
### Trustee' Report

The trustee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustee of the charity on 21 January 2025 and signed on its behalf by:



Moira McLain  
Company secretary and trustee



Mr Archibald Roleston  
Trustee

**New Ground Ireland Limited**

Northern Ireland - Charity number 107975

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# Annual return

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## **South and East Tyrone Welfare Support**

### **Independent Examiner's Report to the trustees of South and East Tyrone Welfare Support ('the Company')**

I report to the charity trustee on my examination of the accounts of the Company for the year ended 31 March 2024.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustee of South and East Tyrone Welfare Support (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the accounts of South and East Tyrone Welfare Support are not required to be audited under section 65 of Charities Act (Northern) Ireland 2008 and that an independent examination is needed. It is my responsibility to:-

- examine the accounts under section 65 of the Charities Act
- to 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
- to state whether particular matters have come to my attention

#### **Basis of Independent Examiners' 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.

An 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 the trustees concerning any such matters.. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:


1. That accounting records were not kept in respect of South and East Tyrone Welfare Support as required by section 63 of the Charities Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

## South and East Tyrone Welfare Support

### Independent Examiner's Report to the trustees of South and East Tyrone Welfare Support ( 'the Company' )

#### Independent Examiner's Statement

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



.....  
Thomas Oliver and Associates Limited  
Certified Public Accountant

1 Moygashel Mills Park  
Dungannon  
Co Tyrone  
BT71 7DH

21 January 2025

**New Ground Ireland Limited**

Northern Ireland - Charity number 107975

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# Accounts

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Company registration number: NI645354

Charity registration number: 107975

# New Ground Ireland Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2023

Thomas Oliver and Associates Limited  
Certified Public Accountant  
1 Moygashel Mills Park  
Dungannon  
Co Tyrone  
BT71 7DH

# New Ground Ireland Limited

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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

## **New Ground Ireland Limited**

### **Reference and Administrative Details**

**Charity Registration Number** 107975

**Company Registration Number** NI645354

**Registered Office**

The charity is incorporated in Northern Ireland.

6 The Meadows  
Annaghmore  
Portadown  
BT62 1AJ

**Accountants**

Thomas Oliver and Associates Limited  
Certified Public Accountant  
1 Moygashel Mills Park  
Dungannon  
Co Tyrone  
BT71 7DH

# New Ground Ireland Limited

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2023.

### Objectives and activities

#### *Public benefit*

The principal activities remain those of fund raising for religious and charitable purposes and focused on four key areas of Ministry:

#### Disciple Making

The primary ministry of New Ground Ireland is to make disciples of Jesus who will also become disciple makers.

Journeying one-on-one with people and training them to lead discovery groups where some key contacts live.

#### Training

We have established strong friendships with partners in South Africa and USA. A key element of this was a training trip to Durban, South Africa in August 2022. It's been great to glean training methods from them and begin to introduce them in Ireland. As many of our contacts are spread across Ireland, it has been helpful to introduce a hybrid form of training during this period. As we meet in person with a team in one region, we have others join via zoom from multiple locations. As topics are discussed, online and in person discussions can be held, feedback is then given to the whole group.

Another aspect of our training during this period has been helping various local churches to place disciple making at the heart of their ministry.

#### Pioneering Outreach Ministry

Our various pioneering initiatives have continued during this period, including in Co Donegal and Co Longford.

Also to enable our pioneering work to grow in reach and consistency, we have begun to explore establishing a base in Northern Ireland. To have a training base and ministry hub would be extremely beneficial to the wider work in a number of ways.

#### Fund Raising

During this period we have been building relationships with individuals,, Charitable Trusts, churches and some businesses who have a desire to help finance our ministry.

We have found this very challenging during this period.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Karen Oliver
	Mr Andrew Murdock
	Mr David Legge

# New Ground Ireland Limited

## Trustees' Report

### Structure, governance and management

#### *Organisational structure*

The charitable company is a company limited by guarantee, not having share capital.

The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of New Ground Ireland Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 24 January 2024 and signed on its behalf by:

*K. Oliver*.....

Mrs Karen Oliver  
Trustee

## New Ground Ireland Limited

### Independent Examiner's Report to the trustees of New Ground Ireland Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of New Ground Ireland Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the accounts of New Ground Ireland Limited are not required to be audited under section 65 of Charities Act (Northern) Ireland 2008 and that an independent examination is needed. It is my responsibility to:-

- examine the accounts under section 65 of the Charities Act
- to 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
- to state whether particular matters have come to my attention

#### Basis of Independent Examiners' 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.

An 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 the trustees concerning any such matters.. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. That accounting records were not kept in respect of New Ground Ireland Limited as required by section 63 of the Charities Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### Independent Examiner's Statement

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



Thomas Oliver and Associates Limited  
Certified Public Accountants

24 January 2024

## New Ground Ireland Limited

### Statement of Financial Activities for the Year Ended 30 April 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	23,053	23,053
Total income		23,053	23,053
<b>Expenditure on:</b>			
Raising funds	5	(11,486)	(11,486)
Charitable activities	6	(464)	(464)
Other expenditure	7	(2,925)	(2,925)
Total expenditure		(14,875)	(14,875)
Net income		8,178	8,178
Net movement in funds		8,178	8,178
<b>Reconciliation of funds</b>			
Total funds brought forward		3,150	3,150
Total funds carried forward	15	11,328	11,328
	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	4,183	4,183
Total income		4,183	4,183
<b>Expenditure on:</b>			
Charitable activities	6	(165)	(165)
Other expenditure	7	(2,100)	(2,100)
Total expenditure		(2,265)	(2,265)
Net income		1,918	1,918
Net movement in funds		1,918	1,918
<b>Reconciliation of funds</b>			
Total funds brought forward		1,232	1,232
Total funds carried forward	15	3,150	3,150

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 15.

The notes on pages 7 to 12 form an integral part of these financial statements.

## New Ground Ireland Limited

(Registration number: NI645354)  
Balance Sheet as at 30 April 2023


	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	6,204	993
<b>Current assets</b>			
Cash at bank and in hand	13	5,454	2,488
<b>Creditors: Amounts falling due within one year</b>	14	<u>(330)</u>	<u>(331)</u>
<b>Net current assets</b>		<u>5,124</u>	<u>2,157</u>
<b>Net assets</b>		<u>11,328</u>	<u>3,150</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>11,328</u>	<u>3,150</u>
<b>Total funds</b>	15	<u>11,328</u>	<u>3,150</u>

For the financial year ending 30 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 24 January 2024 and signed on their behalf by:

  
.....  
Mrs Karen Oliver  
Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.

## New Ground Ireland Limited

### Notes to the Financial Statements for the Year Ended 30 April 2023

#### 1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

6 The Meadows

Annaghmore

Portadown

BT62 1AJ

These financial statements were authorised for issue by the trustees on 24 January 2024.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

New Ground Ireland Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

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

##### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## New Ground Ireland Limited

### Notes to the Financial Statements for the Year Ended 30 April 2023

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## New Ground Ireland Limited

### Notes to the Financial Statements for the Year Ended 30 April 2023

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals/charitable trusts	23,053	23,053
<b>Total for 2023</b>	23,053	23,053
<b>Total for 2022</b>	4,183	4,183

#### 4 Investment income

		Total funds £
<b>Total for 2023</b>		-

#### 5 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Other direct costs of generating voluntary income		11,486	11,486
<b>Total for 2023</b>		11,486	11,486

## New Ground Ireland Limited

### Notes to the Financial Statements for the Year Ended 30 April 2023

		Unrestricted funds General £	Total costs £
<b>6 Expenditure on charitable activities</b>			
	Note		Total funds £
Governance costs	8	464	464
<b>Total for 2022</b>		165	165
<b>Total expenditure £</b>			

In addition to the expenditure analysed above, there are also governance costs of £464 (2022 - £165) which relate directly to charitable activities. See note 8 for further details.

#### 7 Other expenditure

		Unrestricted funds General £	Total funds £
	Note		
Depreciation, amortisation and other similar costs		841	841
Other resources expended		2,084	2,084
<b>Total for 2023</b>		2,925	2,925
<b>Total for 2022</b>		2,100	2,100

#### 8 Analysis of governance and support costs

##### Governance costs

		Unrestricted funds General £	Total funds £
Independent examiner fees			
Examination of the financial statements		420	420
Other governance costs		44	44
<b>Total for 2023</b>		464	464
<b>Total for 2022</b>		165	165

## New Ground Ireland Limited

### Notes to the Financial Statements for the Year Ended 30 April 2023

#### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 10 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>420</u>	<u>120</u>

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 May 2022	1,413	1,413
Additions	<u>6,052</u>	<u>6,052</u>
At 30 April 2023	<u>7,465</u>	<u>7,465</u>
<b>Depreciation</b>		
At 1 May 2022	420	420
Charge for the year	<u>841</u>	<u>841</u>
At 30 April 2023	<u>1,261</u>	<u>1,261</u>
<b>Net book value</b>		
At 30 April 2023	<u>6,204</u>	<u>6,204</u>
At 30 April 2022	<u>993</u>	<u>993</u>

#### 13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>5,454</u>	<u>2,488</u>

## New Ground Ireland Limited

### Notes to the Financial Statements for the Year Ended 30 April 2023

#### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	1
Accruals	330	330
	330	331

#### 15 Funds

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
<b>Unrestricted funds</b>				
General	3,150	23,053	(14,875)	11,328

	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Balance at 30 April 2022 £
<b>Unrestricted funds</b>				
General	1,232	4,183	(2,265)	3,150

#### 16 Analysis of net assets between funds

#### 17 Analysis of net funds

	At 1 May 2022 £	Financing cash flows £	At 30 April 2023 £
Cash at bank and in hand	2,488	2,966	5,454
Net debt	2,488	2,966	5,454
	At 1 May 2021 £	Financing cash flows £	At 30 April 2022 £
Cash at bank and in hand	976	1,512	2,488
Net debt	976	1,512	2,488

#### 18 Related party transactions

There were no related party transactions in the year.

**New Ground Ireland Limited**

Northern Ireland - Charity number 107975

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# Annual report

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# New Ground Ireland Limited

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2023.

### Objectives and activities

#### *Public benefit*

The principal activities remain those of fund raising for religious and charitable purposes and focused on four key areas of Ministry:

#### Disciple Making

The primary ministry of New Ground Ireland is to make disciples of Jesus who will also become disciple makers.

Journeying one-on-one with people and training them to lead discovery groups where some key contacts live.

#### Training

We have established strong friendships with partners in South Africa and USA. A key element of this was a training trip to Durban, South Africa in August 2022. It's been great to glean training methods from them and begin to introduce them in Ireland. As many of our contacts are spread across Ireland, it has been helpful to introduce a hybrid form of training during this period. As we meet in person with a team in one region, we have others join via zoom from multiple locations. As topics are discussed, online and in person discussions can be held, feedback is then given to the whole group.

Another aspect of our training during this period has been helping various local churches to place disciple making at the heart of their ministry.

#### Pioneering Outreach Ministry

Our various pioneering initiatives have continued during this period, including in Co Donegal and Co Longford.

Also to enable our pioneering work to grow in reach and consistency, we have begun to explore establishing a base in Northern Ireland. To have a training base and ministry hub would be extremely beneficial to the wider work in a number of ways.

#### Fund Raising

During this period we have been building relationships with individuals,, Charitable Trusts, churches and some businesses who have a desire to help finance our ministry.

We have found this very challenging during this period.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Karen Oliver
	Mr Andrew Murdock
	Mr David Legge

# New Ground Ireland Limited

## Trustees' Report

### Structure, governance and management

#### *Organisational structure*

The charitable company is a company limited by guarantee, not having share capital.

The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of New Ground Ireland Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 24 January 2024 and signed on its behalf by:

.....

Mrs Karen Oliver  
Trustee

**New Ground Ireland Limited**

Northern Ireland - Charity number 107975

---

# Annual return

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## **New Ground Ireland Limited**

### **Independent Examiner's Report to the trustees of New Ground Ireland Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of New Ground Ireland Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the accounts of New Ground Ireland Limited are not required to be audited under section 65 of Charities Act (Northern) Ireland 2008 and that an independent examination is needed. It is my responsibility to:-

- examine the accounts under section 65 of the Charities Act
- to 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
- to state whether particular matters have come to my attention

#### **Basis of Independent Examiners' 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.

An 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 the trustees concerning any such matters.. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. That accounting records were not kept in respect of New Ground Ireland Limited as required by section 63 of the Charities Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent Examiner's Statement**

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



Thomas Oliver and Associates Limited  
Certified Public Accountants

24 January 2024