

Northern Ireland charity number 108180
Northern Ireland company registration number NI666516

Patrons International
(a company limited by guarantee)

Directors' & Trustees' Report and Financial Statements
Period ended 30 June 2023

Patrons International Ltd

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Patrons International

Report of the Director for the period ended 30 June 2023

The Directors are pleased to present their report together with the financial statements of the company for the period ended 30 June 2023.

Principal and registered office

Hall Gate House
39a Cranfield Road
Kilkeel
Co Down
N Ireland
BT34 4LJ

Status of Company and Governing Document

Patrons International is a private company limited by guarantee (Number NI666516). The Company is controlled by its governing document, a deed of trust. It is a charity registered in Northern Ireland with the number 108180.

Directors and Office Bearers

The Directors who served during the period were as follows:

Directors

Mr S Chestnutt
Mr J Innes – appointed 3 October 2022

Company Secretary

Ms M McKibbin - resigned 9 March 2022
Ms G Cully -appointed 28 March 2022

Recruitment and appointment of Directors

The maximum number and minimum number respectively of the Directors may be determined from time to time by ordinary resolution. Subject to and in default of any such determination there shall be no maximum number of Directors and the minimum number of Directors shall be two.

No person shall be admitted as a member of the company unless he/she is approved by the Directors. Every person who wishes to become a member shall deliver to the company an application for membership in such form as the directors require.

Objectives and activities

The Trust is established for charitable purposes only, specifically in relation to the advancement of the Christian faith, education, and the relief of poverty. The organisation aims to highlight any given need or project that aims to give relief of those in need, by reason of youth, age, ill-health, disability, financial hardship, or other disadvantage.

Organisational structure

The charity is organised such that the Management Team and the members of the committee meet regularly to manage its affairs.

Achievements and performance

During the year the organisation has continued the process of identifying needs and gathering information. The covid 19 pandemic this has proved challenging due to various travel and meeting restrictions, but during the period, the company has made donations to various organisations totalling £59,644. These donations were made to help further the work of supporting church ministries in Ireland and further afield.

Patrons International

Report of the Director for the period ended 30 June 2023

Financial review

Results for the year

The financial statements for the year are set out in pages 4 to 9. The Statement of Financial Activities on page 4 reflects net incoming resources of £22,661. (2021 outgoing resources £6,385.)

Reserves

It is the Company's policy to maintain funds at a level that equates to at least three months expenditure. This target was met at the end of the year.

Statement on risk

The Directors and Management have been looking at the company exposure to risk and have taken measures to mitigate these and this practice will continue.

Principal funding sources

We are very grateful to the organisations and individuals for donations received.

Statement of Directors' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable

The trustees are responsible for keeping adequate accounting records that 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Director's Report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

On behalf of the Directors

Samuel Chestnutt
Director

Dated: 25/03/2024

Patrons International

Report of the Independent Examiner for the period ended 30 June 2023

I report to the charity trustees on my examination of the accounts of the company for the period ended 30 June 2023 which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

As the charity trustees (and the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

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

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

Independent examiner's statement

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

Mr ASC Wylie FCA
ASC Wylie UBU Ltd
7 Lisburn Street
Royal Hillsborough
BT26 6AB



Dated: th 25 March 2024

Patrons International

Statement of Financial Activities (incorporating Income and Expenditure Account)

For the 18 Months ended 30 June 2023

	Notes	General fund £	2023 Total £	2021 Total £
Income				
Donations and legacies	2	93,360	93,360	24,094
Other income	2	120	120	-
HMRC SMP grant	2	5,303	5,303	-
Total income		98,783	98,783	24,094
Expenditure				
Charitable activities	3	76,122	76,122	30,479
Total expenditure		76,122	76,122	30,479
Net (expenditure)/income before transfers		22,661	22,661	(6,385)
Net movement in funds after transfers		22,661	22,661	(6,385)
Total funds brought forward		4,075	4,075	10,460
Total funds carried forward	12	26,736	26,736	4,075
Represented by:				
Unrestricted fund	12			
General		26,736	26,736	4,075
Total funds		26,736	26,736	4,075

The notes on pages 6 to 9 form part of these financial statements.

Patrons International

(Registered No: NI166516)

Balance sheet

As at 30 June 2023

	Notes	General fund £	2023 Total £	2021 Total £
Current assets				
Cash at bank and in hand		30,889	30,889	8,229
Total current assets		30,889	30,889	8,229
Liabilities				
Creditors: falling due within one year	11	(4,153)	(4,153)	(4,154)
Net current assets		26,736	26,736	4,075
Total assets less current liabilities		26,736	26,736	4,075
Total net assets		26,736	26,736	4,075
The funds of the Charity				
Unrestricted fund	12	26,736	26,736	4,075
Total charity funds		26,736	26,736	4,075

These financial statements have been prepared in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 Section - Small entities) and with the provisions applicable to companies subject to the small companies' regime.

For the period ended 30 June 2023 the company 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 company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of the accounts.

The financial statements were approved by the Board on 25/03/2024 and signed on their behalf by:


.....
Mr S Chestnutt (Director)

The notes on pages 6 to 9 form part of these financial statements.

Patrons International

Notes to the Financial Statements for the period ended 30 June 2023

1. Accounting Policies

Accounting convention

Patrons international is a company limited by guarantee in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are shown on page 1.

The company constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with FRS 102, the Statement of Recommended Practice - Accounting & Reporting by Charities SORP 2019 (FRS 102), the Charities Accounts (Northern Ireland) Regulations 2008 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The accounts are prepared on a going concern basis as the Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Basis of financial statements

The financial statements have been prepared on an accruals basis.

Income and debtors

All incoming resources are included on the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations in kind have been recognised at market value at the date of the donation. Debtors are valued at cost at the year-end and adjusted for any amounts considered to be irrecoverable.

Expenditure and creditors

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Creditors are valued at cost at the year-end and split between amounts due in less than one year and amounts due in more than one year.

Statement of Financial Activities

For the purpose of the Statement of Financial Activities as shown on page 5, funds are defined as follows:

- *Unrestricted* funds comprise income received for the objects of the company without further specified purpose and are available as general funds or are placed with designated funds which can be used for purposes in agreement with its charitable objectives.

Patrons International

Notes to the financial statements for the period ended 30 June 2023

2	Income	Unrestricted fund	Designated fund	2023 Total	2021 Total
		£	£	£	£
	Donations	93,360	-	93,360	24,094
	Other income	120	-	120	-
	HMRC SMP grant	5,303	-	5,303	-
		<u>98,783</u>	<u>-</u>	<u>98,783</u>	<u>24,094</u>

Income from donations was £93,360 (2021 :£24,094) of which all was unrestricted.

3	Charitable activities - expenditure	Direct costs	2023 Total	2021 Total
		£	£	£
	<i>Activity</i>			
	Charitable activities (note 4)	76,122	76,122	30,479
		<u>76,122</u>	<u>76,122</u>	<u>30,479</u>
	Of which:			
	Relating to general fund	76,122	76,122	30,479

4	Direct costs	General fund	2021 Total	2021 Total
		£	£	£
	Staff costs (note 5)	9,091	9,091	17,631
	Postage and stationery	-	-	-
	Administration costs	170	170	130
	Professional fees	3,898	3,898	1,200
	Interest charges	-	-	-
	Independent examination fee	2,160	2,160	1,080
	Donations (note 13)	59,644	59,644	9,000
	Accountancy fees	1,159	1,159	1,438
		<u>76,122</u>	<u>76,122</u>	<u>30,479</u>

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Notes to the financial statements for the period ended 30 June 2023

5	Staff costs and numbers	2023	2021
		£	£
	Gross salaries	8,716	17,298
	Pension contributions	375	333
		<u>9,091</u>	<u>17,631</u>

The average number of employees during the year was 1. There are no employees receiving more than £60,000.

6 Directors' remuneration and expenses

The Directors received no remuneration or reimbursement of expenditure during the year in their capacity as Directors.

7 Liability of Members

The company is limited by guarantee, with the liability of each member limited to £1. There were 2 members at 30 June 2023.

8	Grants and donations received	Unrestricted funds	2023 Total	2021 Total
		£	£	£
	Stewardship	85,244	85,244	18,094
	Trinity Evangelical	8,116	8,116	
	Herd trust	-	-	6,000
	Anonymous	-	-	
		<u>93,360</u>	<u>93,360</u>	<u>24,094</u>

9. Related party transactions

During the period Patrons International was due to receive £120 from EdenGate Travel Limited of which Mr Samuel Chestnutt is a director. EdenGate Travel paid £125 and £1,036 in respect of professional fees. There is a creditor for £1,393 owed to EdenGate Travel which will be repaid in 2024.

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Notes to the financial statements for the period ended 30 June 2023

10 Taxation

No liability to UK Corporation Tax arises in the light of the company's charitable status.

11 Creditors: amounts falling due within one year

	2023	2021
	£	£
Trade creditors	1,080	125
Taxation and social security	-	138
Pension creditor	-	66
Other creditors	3,073	3,825
	4,153	4,154

12 Unrestricted funds

	Balance at 31.12.2021	Income £	Expenditure £	Balance at 30.06.2023
General fund	4,075	98,783	(76,122)	26,736
Total unrestricted funds	4,075	98,783	(76,122)	26,736

	Balance at 31.12.20	Income £	Expenditure £	Balance at 31.12.21
General Fund	10,460	24,094	(30,479)	4,075
	10,460	24,094	(30,479)	4,075

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charitable company, other than those for which funding is designated or restricted.

13 Donations paid

	2023	2021
	£	£
City Church Dublin	43,659	
Acts 29	1,000	
Christian Conference	14,985	
Association of Baptist Churches Ireland		2,000
Evangelical Presbyterian Church Ireland		2,000
Baptist Missions		2,000
Reformed Presbyterian Church Ireland		2,000
Biblica		1,000
	59,644	9,000